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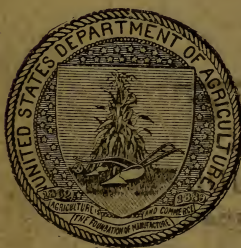
FISCAL REGULATIONS

OF THE

U. S. Department of Agriculture,

(Revised Edition)

Effective October 1, 1907.



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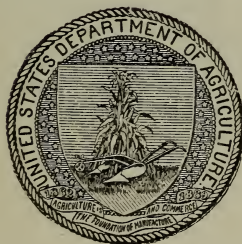
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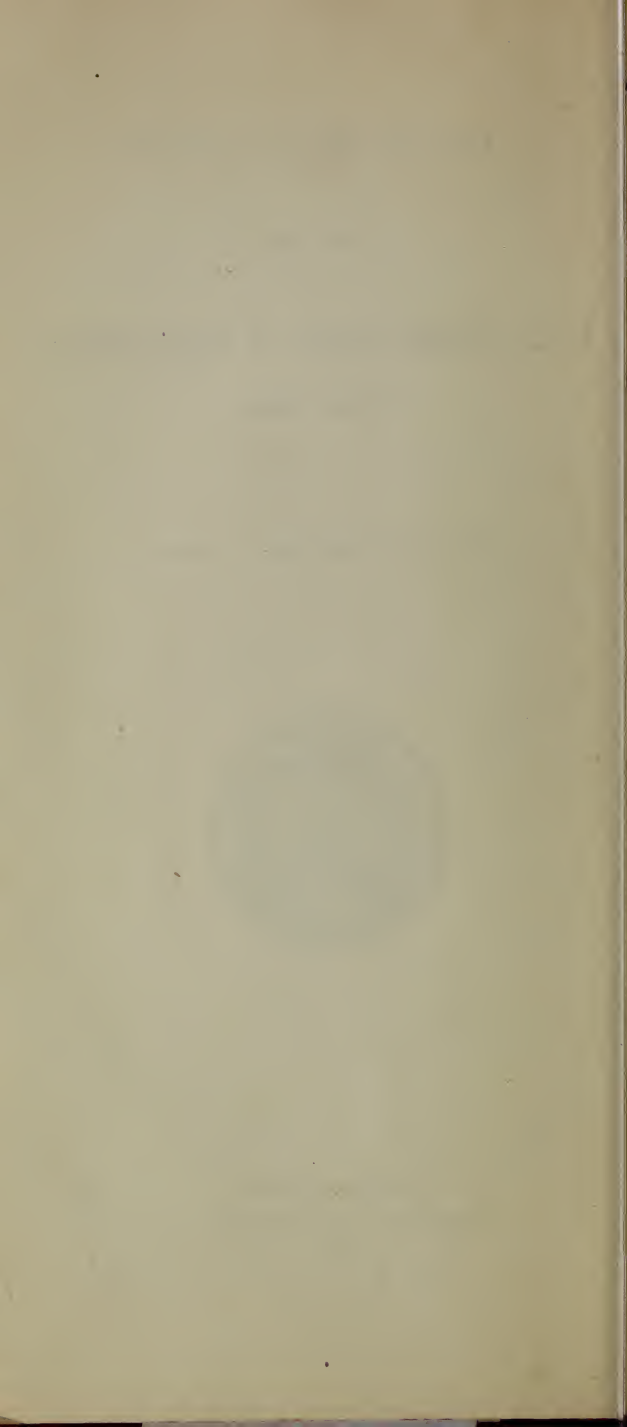
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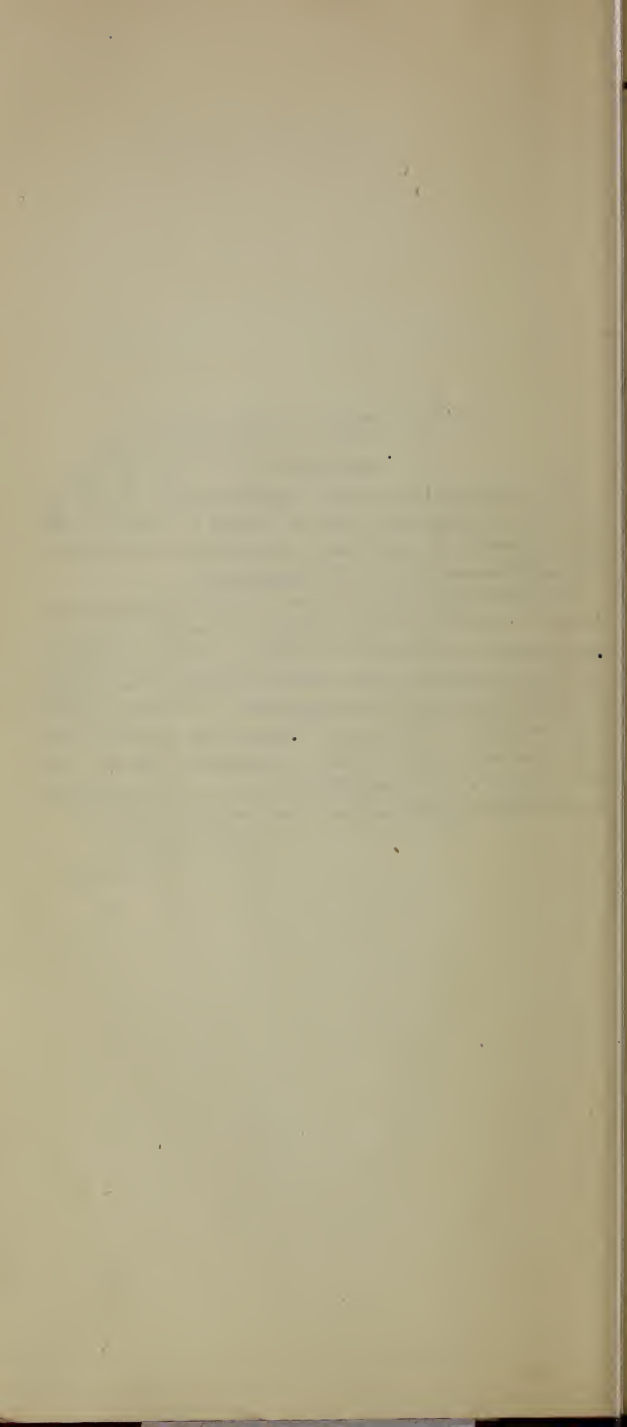


U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
Washington, D. C., May 28, 1907.

The accompanying revised regulations are hereby approved, and, beginning with the 1st day of October, 1907, will supersede all prior rules, regulations, and orders on the fiscal transactions of this Department.

The Chief of the Division of Accounts and Disbursements, being the chief disbursing officer of the Department, is authorized and directed to enforce a strict compliance with these regulations, and with the decisions affecting the financial operations of the Department. To these ends he is authorized to call upon the officers and employees for any information and for any explanations that he may find necessary in determining whether or not the requirements of the regulations have been properly observed.

JAMES WILSON,
Secretary.



FISCAL REGULATIONS
OF THE
U. S. DEPARTMENT OF AGRICULTURE.

APPOINTMENTS.

1. Appointments.—To every person entering the public service in the Department of Agriculture, except in the cases hereinafter mentioned, a written appointment will be issued, describing in general terms the character of the service to be performed and specifying the rate of compensation and the appropriation from which payment is to be made.

2. Notice of Appointment must Precede Service.—Recommendation for an appointment must be made in advance, and the person who is to become an employee of the Department must not be assigned to duty until notice has been received that the appointment has been made.

3. Employment without Appointment.—To cover the employment of persons at permanent and temporary stations outside of the District of Columbia during periods not exceeding thirty days, letters of authority will be issued in lieu of formal individual appointments. Whenever necessary a letter of authority will also be issued to officials in charge of field parties to employ, without prior formal individual appointment, minor assistants for service in the field during an entire field season; but a report, for the approval of the Secretary and as required by the civil-service rules, must be made at the end of each month, setting forth the specific kind of labor or duties performed in every case.

4. Double Employment Prohibited.—No person, while holding a position in another Department, or while officially connected with any other branch of the Government service, shall be employed in any capacity, even temporarily, in the Department of Agriculture.

5. Oath of Office.—Every person receiving an original or other appointment on a statutory roll, or an original appointment on a lump-fund roll, must take an oath of office. No oath will be required in connection with promotions, demotions, or transfers from one roll to another *in the same Bureau or independent office*, when only lump-fund rolls are involved. Every appointee to a statutory position must take the oath of office at the time of or before entering upon his duties. Oaths of office may be taken before any officer having an official seal, with authority to administer oaths either under United States Statutes or local municipal law, and must be properly certified under the hand and seal of such officer. Oaths of office may also be taken before the chief clerk of the Department or the chief clerk of any bureau or statutory division thereof, provided the chief clerk be one who occupies a statutory position.

6. Outside Employment.—No officer or employee shall perform or be engaged upon any work for private individuals, firms, companies, corporations, or institutions without the written consent of the Secretary, first had and obtained through the chief of the bureau, office, or division in which said officer or employee serves.

TRAVEL EXPENSES.

7. Travel Authority.—Before incurring any expense for travel upon the business of the Department, specific written authority must be furnished an officer or employee to perform the particular journey or journeys to which such expenses relate, which authority must be issued by the Secretary of Agriculture, or by the chief of bureau to whom such authority has been delegated. In the absence of such authority no claim for reimbursement of traveling expenses will be allowed, except in cases of actual and extreme emergency.

8. Direct Routes.—All travel performed upon Department business must be by the shortest practicable routes and without any unusual or unnecessary delays. The routes should be carefully arranged to avoid unnecessary duplication of travel.

9. Travel Expenses Defined.—Proper and legitimate travel expenses are those “usual and essential to the comfort of travelers,” and may embrace any one or more of the following items of expenditures, viz:

(a) *Railroad and Steamer Fares.*—Fares upon railroads, stage coaches, steamboats, packets, or other usual modes of conveyance; charges for fares on steamboats, packets,

or other means of travel by water must show whether meals are included. Through tickets, excursion tickets, and round-trip tickets must be purchased whenever practicable. When there is a difference between the fares paid on two occasions during the same detail for journeys between the same points by the same railroad, steamboat, or stage route, either going or coming, an explanation of the larger amount charged in the account must be given.

(b) *Extra Baggage*.—Charges for “extra baggage” will not be allowed except in cases where the extra weight consists of public property, or private property to be used for public purposes, and must always be explained.

(c) *Special Conveyances*.—Special conveyance, such as livery or the hire of a boat or a bicycle, when no public or regular means of transportation are available.

(d) *Care of Horses and Subsistence of Driver*.—Feed and stabling of horses and the subsistence and lodging of a driver when transportation is hired while absent from official headquarters.

(e) *Field Party Expenses*.—Officials in charge of field parties may, when duly authorized, hire horses and, subject to civil-service rules, employ drivers, laborers, cooks, and other minor assistants for service in the field during an entire field season. In special cases they may also purchase camp outfits and subsistence supplies, sub-vouchers to be taken therefor when practicable. Sub-vouchers for subsistence supplies for camp use must also show the number of persons composing the field party for the use of which the supplies were purchased.

(f) *Transfer of Self and Baggage*.—Street car, transfer coach, and omnibus fares and transfer of baggage between depots and hotels. A fare of not to exceed fifty cents for either transfer coach or omnibus, and a charge of not to exceed fifty cents for the transfer of baggage, if within the legal rates; payments in excess of these rates must be explained in writing.

(g) *Checking and Handling of Baggage*.—The checking and portorage of baggage at hotels and depots, not to exceed ten cents in each case.

(h) *Steward Fees*.—Customary fees to stewards and others on ocean steamships, not in excess of ten dollars in the aggregate on trans-ocean steamers, one dollar a day on Central American steamers, and twenty-five cents a day on coastwise steamers.

(i) *Fees in Foreign Countries*.—The payment of customary and reasonable fees to guides, interpreters, porters, waiters, and others when traveling in foreign countries.

(j) *Meals—Lodging—Bath—Waiter Fees.*—Customary charges for meals and lodging, which may include use of room at hotel during the daytime if found necessary in transacting official business, waiter fees not exceeding thirty cents in any one day, and bath, provided the total cost of these items for any one day of twenty-four hours shall not exceed five dollars. A charge for lodging at a hotel and a charge for berth in a sleeper for the same night may be allowed, but only when accompanied by a definite statement of necessity.

(k) *Subsistence during Assignments in One Locality.*—An employee assigned to permanent duty at a new station will be allowed lodging and meals, while securing a suitable permanent residence, for one full day after reaching his destination. A person assigned to temporary duty in one locality will be allowed lodging and meals during the entire period of such employment, not to exceed thirty days, unless it be otherwise provided in the letter of authorization. Temporary absence from the designated locality during any part of the said period shall serve neither to prolong the same nor to create any additional period. The provisions of this paragraph will not apply to employees of the Department traveling in the field and not assigned to temporary headquarters.

(l) *Designation of Station and Headquarters.*—In requesting a letter of authorization for travel, the chief requesting such letter must designate the official station and temporary headquarters of the employee, if temporary headquarters are to be assigned. Unless temporary headquarters are mentioned in the letter of authorization, the employee will not be considered as having any headquarters. The matter of selecting official stations and assigning temporary headquarters is placed in the control of the chiefs of bureaus and independent divisions subject to the approval of the Secretary, and each chief is expected to select official stations and assign temporary headquarters with justice and equity to employees and in accordance with the best interests of the service.

(m) *Telegraph, etc.*—Ferriage, tolls; also charges for telephone and telegraph messages relating to the business for which the travel is being performed.

(n) *Laundry.*—Reasonable expenses for laundry, not to exceed one dollar and twenty-five cents a week, fractional portions of a week to be prorated at the rate of twenty cents a day. Charges for laundry must include all expenses incurred for that item during the period for which the account is rendered and not brought forward

from a previous account. Subvouchers must be obtained when practicable. Charges incurred for laundry at official headquarters at the termination of a trip will not be allowed. Under no circumstances will an employee be reimbursed for expenses incurred for laundry at his official headquarters.

(o) *Pullman Fares and Stateroom Accommodations.*—Sleeping-car fare for one double berth for each person, or customary stateroom accommodation on steamboats and other vessels; also fare for one seat in parlor or chair car. Where money is expended for parlor-car seat or berth it should be specified whether it was for seat or berth.

(p) *Pullman Porter Fees.*—Porter fees on sleeping cars not to exceed twenty-five cents per diem. If one car is used for an extended period, a fee of twenty-five cents will be allowed for each twenty-four hours or fraction thereof. Porter fees on parlor cars or chair cars not exceeding ten cents will be allowed.

(q) *Medicines.*—Purchase of medicines will be allowed only in the case of employees not occupying statutory positions, and then only when specifically authorized by the Secretary.

(r) *Stenographic or Typewriting Services.*—Except when specifically authorized by the Secretary, no expense for stenographic or typewriting services in connection with the preparation of reports will be allowed an employee while traveling on official business of the Department.

(s) *Emergency Expenditures.*—Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of guides when traveling in sparsely settled regions, the payment of extra fare on limited trains when delay would injuriously affect the public interests, etc., may be allowed. In each case, however, the nature of the exigency must be clearly set forth in writing, and bear the approval of the chief of the bureau or independent office under whose supervision the travel is performed.

(t) *Jurat Fee.*—Accounts for reimbursement must invariably be sworn to, even though all of the items contained therein are supported by subreceipts. In an account of this character, a proper notarial fee will therefore be allowed. (See paragraph 10 for legally chargeable notarial fees.)

10. Jurat Fees.—The following table, revised to March 12, 1907, shows the fees legally chargeable for administering oaths in the several States and Territories:

State or Territory.	Notary.	Justice of the peace.
Alabama	\$0.50	\$0.25
Arizona .....	.75	.75
Arkansas .....	.50	.50
California .....	.50	.25
Colorado .....	.25	.25
Connecticut .....	.35	.10
Delaware .....	.50	.25
District of Columbia .....	.50	.50
Florida .....	.60	.16
Georgia .....	.50	.30
Hawaii .....	.25	.....
Idaho .....	.25	.15
Illinois .....	.25	.35
Indiana .....	.50	.25
Indian Territory .....	.25	.25
Iowa .....	.30	.30
Kansas .....	.25	.20
Kentucky .....	.20	.20
Louisiana .....	.75	.25
Maine .....	.25	.25
Maryland .....	.62½	.10
Massachusetts .....	.25	.25
Minnesota .....	.25	.30
Michigan .....	.25	.25
Mississippi .....	.50	.25
Missouri .....	.50	.20
Montana .....	.50	.50
Nebraska .....	.25	.25
Nevada .....	.75	.50
New Hampshire .....	.25	.25
New Jersey .....	.32	.32
New Mexico .....	.50	.25
New York .....	.12	.10
North Carolina .....	.50	.25
North Dakota .....	.25	.25
Ohio .....	.40	.40
Oklahoma .....	.25	.35
Oregon	1.00	.25
Pennsylvania	α. 25	.50

α In Allegheny County the fee is \$1; in Bedford, Berks, Blair, Cameron, Center, Clinton, Columbia, Dauphin, Delaware, Fulton, Lancaster, Lebanon, Luzerne, Lycoming, Montour, Northampton, Snyder, Somerset, Westmoreland, and Wyoming counties, \$0.37½; in Erie, Schuylkill, and York counties, \$0.31½; in Philadelphia city and county, \$0.37½.

State or Territory.	Notary.	Justice of the peace.
Rhode Island.....	\$0.25	.....
South Carolina .....	.25	\$0.30
South Dakota .....	.25	.25
Tennessee .....	.50	.30
Texas .....	.25	.25
Utah .....	.50	.25
Vermont .....	.25	.....
Virginia .....	.25	.25
Washington .....	.50	.25
West Virginia .....	.25	.20
Wisconsin .....	.25	.25
Wyoming.....	.50	.10

No employee of this Department should make payment to a clerk of a circuit or district court of the United States, for administering an oath as to the correctness of an expense account, the Comptroller of the Treasury having ruled that fees of this character must be paid by the Treasury to the clerk and must be included in his accounts and approved, rendered, and paid in the same manner as are any other fees due him for services rendered the United States.

11. Falsification of Accounts.—False or fraudulent representations in connection with the rendition of reimbursement and other accounts are unlawful, and the offender is liable to a heavy fine or imprisonment.

12. Transportation Requests.—It is provided by law that no cash payments shall be made to certain bond-aided railroad companies for passenger transportation over their respective lines. Transportation requests will be provided for the use of all persons authorized to travel upon the business of this Department over the lines of any bond-aided railroad, such requests to be presented by the traveler to the proper railroad officials in exchange for any regular passenger tickets. The bond-aided railroads above referred to are enumerated and described on page 30; a map of these roads is shown facing same page. The use of transportation requests is strongly recommended for all travel upon Department business for distances of 100 miles or more. In case the agent of any railroad company refuses to accept a transportation request for a ticket, the fact should be reported to the disbursing office of the Department. Under no circumstances will an employee attempt to secure a refund from a transportation company for an unused portion of a ticket obtained in exchange for

a transportation request; the unused portion of such ticket must be forwarded to the disbursing office with a full explanation.

13. Mileage Books.—Mileage books may be procured, when in the interest of the Government, by exchanging transportation requests therefor; but the use of these books is not recommended except in connection with short trips within specifically described territory and where the traveler knows definitely that books purchased will be entirely used within the *same fiscal year*. Mileage books must not be used on bond-aided roads. When a mileage book is secured, the fact must be immediately reported to the disbursing office; the report must give the number of the transportation request exchanged, the name of the railroad issuing the book, the number of the book and the number of miles contained therein, the cost of the book (together with the amount of the rebate, if any), and all other information necessary to enable the disbursing office to keep an accurate account of the use of said book. Each mileage book will be charged to the employee in whose name it is issued; he will be held strictly accountable for its proper use and the correctness of the number of miles detached for travel between different points, and any rebate due must be collected by him and forwarded without delay to the disbursing office for deposit in the Treasury of the United States. An employee must make full adjustment for a mileage book as soon as practicable after same has been completely used. An employee in possession of a mileage book at the time of his separation from the Department must settle his accountability therefor before final payment of his salary will be made.

14. Statement of Travel Accounts.—Every claim for reimbursement of expenses incurred in traveling upon Department business or for station and field expenses must be prepared, on Form No. 4, in accordance with the following requirements:

(a) *Authority Quoted.*—Reference must be made to the letter of authorization under which the travel or field work has been performed, naming starting point and destination; a copy of the letter must be attached to the account when required by instructions. When a particular route has been designated in the instructions the account must contain data showing that the directions relative thereto have been followed.

(b) *Initials of Western Railroads.*—When travel west of the Mississippi River has been performed by rail, the

names of all railroads traveled upon must be stated, by initials, in the reimbursement account, if cash payments for fares have been made.

(c) *Subvouchers.*—Subvouchers will not be required for supplies covering amounts of one dollar and fifty cents or less, but subvouchers must invariably be taken for lodging, special transportation, personal services, and express transportation. Copies of telegrams will be accepted as subvouchers for telegrams sent, and must be furnished in all cases. Subvouchers for hotel expenses, on Form 4a, must state the beginning, the ending, and the full period of service, and the rate by the day or week. The “day” shall be considered as beginning with breakfast and ending with lodging. Charges for separate meals included in vouchers must be specifically named, and it must also be shown where such meals were procured. Hotel bills on the regular bill heads of the hotel are preferred as subvouchers, provided they are properly made out to show the entire period and service covered. Livery bills must describe the “rigs” hired, as “one horse and buggy,” “two horses and wagon, with driver,” etc., giving distances traveled or time employed, and rate by the day or hour.

(d) *Transportation Requests Used.*—Every voucher for reimbursement of traveling expenses must show on the back thereof, in the space provided for that purpose, what portion of the travel has been performed upon transportation requests, and what portion has been performed by using mileage books. When neither requests nor mileage books are used, that fact must be stated in the space mentioned. When a mileage book is used, the employee’s account must show the dates of travel, the points between which the book was used, and the number of miles detached from said book for travel between the specified points.

(e) *Items Suspended from Previous Accounts.*—Items suspended for explanation should be included as the last entries in the first regular monthly voucher submitted after the receipt of notice of suspension, and must be accompanied by the required explanation and the letter asking therefor. At the end of the fiscal year, suspended items occurring in the last month thereof may be included in the following first month of the next fiscal year, but a proper division should be made of the items pertaining to each fiscal year. This is necessary in order that all items of an account may be paid out of the appropriations for the fiscal year in which the expense was incurred.

STATION AND MISCELLANEOUS EXPENSES.

15. Authorization of Station Expenses.—To officers in charge of stations will be issued written letters of authorization to incur such expenses as may be necessary to the proper and efficient transaction of the business with which they may be charged.

16. Station Expenses Defined.—The phrase “station expenses” will be construed to embrace, unless otherwise specifically limited in the letters of authorization, any or all of the following items of expenditure, viz:

(a) Express charges on public property, freight, drayage, etc.

(b) Postage on official correspondence, when necessary, including purchase of money orders and registration fees.

(c) Gas, electric light, oil, fuel, ice, soap, towels and washing same, towel service, matches, brooms, water, ink, mucilage, and janitor service.

(d) Necessary repairs to public property.

(e) Telegraphic and telephonic messages on official business.

(f) Such articles of stationery as may be actually needed and are not furnished directly from the Department.

17. Expenses to be Specifically Authorized.—In special cases letters of authorization will also be issued to cover office rent, the rental of telephone, post-office box rent, street-car and suburban railroad fares, ferriage, the purchase of furniture, storage charges, electric power, and such other expenses as may be found necessary and proper, but such letters of authorization must always be construed literally.

18. Authorization must Precede Expense.—An authorization must be secured before any expense is incurred in official work of the Department. Exception can be made only in extreme emergency wherein immediate expenditure is essential to the protection of public interests or the preservation of public property.

19. Points to be Considered Before Making an Expenditure.—Three important points should be considered before making an expenditure: (1) That the expenditure is permitted by the terms of the authorization; (2) that the expenditure neither antedates the authorization nor covers a period subsequent to that allowed by the authorization; (3) that the expenditure does not exceed the amount allotted.

20. Emergency Expenditures must be Supported by Evidence of Necessity.—An emergency expenditure—that is, an expense incurred in the absence of previous authority—must be supported by written evidence showing that the expenditure was actually necessary to the protection of public interests or the preservation of public property.

21. Quarterly Accounts.—Accounts for office rent, rent of telephone, hire of post-office box, and for gas and electric light service should be rendered quarterly. Accounts for reimbursement of station expenses amounting to less than \$5 should also be rendered quarterly.

SUPPLIES.

22. Authority to Purchase Supplies.—All officers, agents, and other employees of this Department are positively forbidden to make a purchase, to give an order for supplies of any kind, or to incur any expense whatever in connection with the public business, without first having obtained a formal written order, requisition, or letter of authorization, signed by the Secretary or other official delegated by him, except in cases of *extreme necessity*, in which the public property might otherwise be subjected to great danger of loss or damage, or in which the public interests might be liable to suffer serious injury from the delay involved in procuring prior authorization.

23. Memoranda for Requisitions and Letters of Authorization.—All requisitions must be countersigned by the Chief of the Division of Accounts or other official authorized by the Secretary before being sent to dealers. All letters of authority for the Secretary's approval will be drawn in the Division of Accounts. Memoranda should be furnished to that Division setting forth in reasonable detail the character, purpose, and amount of each contemplated expenditure for which authority is desired. Every application for a letter authorizing travel must state specifically the character of the business to be transacted and for which the travel is to be performed. Such vague phrases as "on official business," "on business connected with," etc., do not afford data sufficient to determine whether the expenses of the contemplated travel are legally chargeable to the appropriation named in the memoranda.

24. Advertising for Proposals and Purchases in Open Market.—In all cases, when practicable, supplies must be procured upon contracts to be made after advertising for proposals, as required by law. The only excep-

tions to this requirement occur when the exigencies of the service necessitate immediate delivery and in cases where competition is not possible. Competition must be secured in every case when practicable. The Division of Accounts will, before passing upon a proposed expenditure, require evidence showing that the law and the regulations requiring competition have been complied with in every particular. When subsistence supplies in small quantities are required for immediate, daily, or weekly use (as for camp parties, experimental purposes, etc.), purchases may be made from time to time in the open market without bids; but no more than the current retail price will be allowed, and when such prices are unusually high, some explanation of the reason therefor must accompany the account. Subvouchers must be secured for such supplies whenever practicable.

25. Advertisements for Additional Supplies.—Whenever it shall be found necessary in the Department in Washington or outside of Washington, after the contracts for annual supplies have been awarded, to use articles not embraced in any such contract, and when the estimated cost of such articles shall amount to one thousand five hundred dollars or more, new advertisements must be prepared for publication in newspapers in the usual manner and form. When supplies shall be required, the aggregate cost of which shall be estimated at less than one thousand five hundred dollars, advertisement may be made by letters prepared on blank forms provided for that specific purpose inviting proposals, such letters to be mailed or otherwise delivered to a reasonable number of responsible dealers in the goods required. Articles not provided for in any existing contracts, if required for immediate use; if of a special kind, patented articles for instance, and not procurable except from a single source; or if of an estimated value so small as to render advertising for proposals impracticable, may be purchased in open market at the lowest obtainable prices. In every such case, however, the application for a requisition or letter of authorization must state in specific language the character of the exigency that renders the procuring of bids impracticable. The exigency must be stated in writing before the purchase is made. In all cases where an intended purchase is to involve an expenditure of fifty dollars or more, and it is found to be impossible or impracticable to obtain competitive bids, one of the following principles should be embodied in an exigency statement, to accompany the application for a purchasing

requisition or to be made in explanation of a purchase without competition under a letter of authority, the statement in the latter case to accompany the account; and the drawing of two or more requisitions of less than fifty dollars each, but aggregating more than fifty dollars, in order to avoid the application of this regulation, will not be allowed:

First. It must be clearly stated and *shown* that the articles, services, or supplies are needed for *immediate use*, that to delay purchase for the purpose of obtaining bids would prove injurious to the interests of the Government, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence; or,

Second. It must be clearly stated and *shown* that the particular articles, services, or supplies are of the only kind that can be used for the purpose intended, or can be procured *only from the person upon whom the requisition is drawn*, and that the price specified is the lowest obtainable, is just and reasonable, and was ascertained by personal investigation or correspondence.

26. Purchases must be Made from Contractors.—All purchases of materials for the furnishing of which contracts have been awarded must be made from the contractors, even if such materials can be procured elsewhere at lower prices than those specified in the contract.

27. Accounts for Supplies Furnished.—Every account for supplies furnished by any person or persons not officially connected with the Department, or by any firm or corporation, should be prepared upon Form A, in the name of the individual, firm, or corporation to whom payment is legally due. If supplies be furnished under any contract or formal agreement in writing, the items of the account should be so described as to make comparison with the contract easy and certain. Every such account should be *fully itemized*, showing quantity and rate, and the date of each item thereof should correspond with the date of actual delivery or performance. Every such account must also be supported by the certificate of an officer of the Department, setting forth actual delivery of the supplies.

28. Certificate of Performance on Service Vouchers.—The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the head of bureau, chief clerk, chief of division, superintendent, foreman,

official in charge of station, or other person having immediate supervision of the service therein set forth.

29. No Outside Interest in Department Contracts.—No officer or employee of the Government who is in a position either to influence the award of a contract with the Department, or to cause purchases of supplies to be made for the Department, shall be interested in any firm, company, or corporation doing business with the Department.

30. No Outside Interest in Investigations of the Department.—Officers or employees who are engaged upon investigations of special industries for the Department shall not be connected with or interested in any firm, company, or corporation whose scope of business includes the industry which the officer or employee is investigating for the Department; and an officer or employee engaged upon the above-described work shall in no case allow his name, his work, or his connection with the Department to be used in promoting, or exploiting, or selling stock in any firm, company, or corporation, the scope of whose business includes the special industry which such officer or employee is investigating for the Department.

PREPARATION OF REIMBURSEMENT ACCOUNTS.

31. Accounts must Contain no Credits.—Accounts must contain no credits on account of the exchange or return of public property of any kind. Such property when disposed of must be sold for cash and the proceeds deposited according to law.

32. Form of Account—Unusual Expenses.—Expenditures should be stated in chronological order and with reference by numbers to the subvouchers attached. When localities are mentioned the States must be named also. Any unusual expense must be explained in a letter transmitting the account.

33. Signatures to Accounts.—The name at the top of an account and the signature thereto must agree in every particular. If the signature is by mark, the signature and address of a disinterested witness must appear. The address given below the name at the top of Form 4 must be the one to which the payee wishes the check sent when settlement of his account is made. Accounts must be written and certified in ink. Subvouchers should be written in ink whenever possible. *Only cash expenditures will be reimbursed.*

34. Alterations or Erasures.—The accounting officers of the Treasury will not accept altered or erased vouchers as evidence in supporting claims for payment. Accounts and subvouchers must contain no explanations, additions, alterations, or changes of any kind, except such as are made by the claimant over his signature or initials. A mutilated voucher should be returned to the claimant with request that one without alteration or erasure be furnished in its stead.

35. Signatures to Certificates on Vouchers and Receipts on Subvouchers.—*The practice of requiring creditors of this Department to receipt for moneys in advance of actual payment has been discontinued, and no payments shall be evidenced by a receipt unless such payments are made in cash. In lieu of receipts all accounts must be certified as correct and just by the claimant, except accounts for personal services performed under the immediate personal supervision of an administrative officer. It is very important that signatures on vouchers and subvouchers conform strictly to the following requirements:*

(1) *Certificate by Individual.*—An account prepared in the name of an individual must be certified by the individual himself. A signature by mark must be attested by one disinterested witness, whose post-office address must be given.

(b) *Claims for Personal Services.*—Claims for personal services performed under the *immediate* personal supervision of some administrative officer certifying to the same need not be certified by the claimant, provided the claim (on pay roll Form No. 2 or voucher Form No. 3) describes specifically the position, the rate of compensation, and the period covered.

(c) *Certificate by Agent.*—A certificate signed by an attorney will be accepted, but payment of an account so certified will be made by check drawn to the order of the principal.

(d) *Certificate by Corporation.*—The signature to the certificate on a voucher by a corporation should consist of the corporate name of the company, the proper autograph signature of one of its officers, and the title of his office. A firm name, if written by a member of the firm, should be without qualifying terms, i. e., the usual firm signature; for example, Barber & Ross. When a voucher is signed by any person other than a member of the firm or the proprietor, the title of such person should follow the signature.

(e) *Title of Person Signing Certificate.*—Every certificate to a voucher should have the title of the person signing

it written after the signature, which must not be abbreviated. Names imprinted with stamps, without signatures, are valueless.

(f) *Receipts for Cash Payments.*—A receipt for a cash payment when the payee is a person should be in person; when the payee is a partnership the receipt should be in the usual firm signature; when the payee is an unincorporated company or a corporation the receipt should be in the company or corporate name followed by the autograph signature of the officer or agent (with his title) authorized to receive the money. Names imprinted with stamps, without signatures, are valueless, except that a hotel subvoucher signed with the regular stamp of the hotel will be accepted. *Any erasure in the amount or rate in any subvoucher will invalidate it.* Charges for freight included in a reimbursement account must be supported by original receipts on the regular printed forms of the transportation companies. Charges for express included in a reimbursement account should also be supported by the original receipt of the express company, when practicable; but when this is not practicable, a receipt on subvoucher Form 4a will be accepted.

36. Accounts should be Fully Itemized.—All vouchers and subvouchers should be *fully itemized* and should show the number of articles of each kind, with price thereof, or rate; also, every subvoucher for payment for services must show how the services were applied. Subvouchers for field service should specify the dates on which service was performed.

37. Passenger Transportation in Accounts.—The value of the passenger ticket or mileage book received in exchange for a transportation request, as stated on the coupon thereof, must not be included in an account for reimbursement, but must be reported on the last page of the Form 4 voucher in the space provided for that purpose. If no requests or mileage books have been used during the period covered by the account, the phrase "No transportation requests or mileage books used," must be written across said space on the form.

38. Subvoucher for Service of Temporary Assistant.—A charge for reimbursement for an amount paid for service of a temporary assistant in the field must be supported by a subvoucher, which must state the place of employment, the exact period of service (with inclusive dates), the rate of pay, and the amount paid, thus: "August 6 to 24, 1906—Sundays not included—17 days, at \$2 per day, \$34."

39. Division of the Day.—The "day" shall be consid-

ered as beginning with breakfast and ending with lodging. In charging for a fraction of a day, each meal or the lodging represents one quarter of the whole charge for the day. If a higher rate for a fraction of a day is charged, it should be stated on the subvoucher. If the amount in the subvoucher is not the product of the period covered multiplied by the rate, the items of which it is made up should be entered at the lower left-hand corner. This should also be done when bath, etc., are included in the receipt as an extra charge. A sample subvoucher is given on page 40.

40. Eight-hour Day for Per Diem Laborers.—The working day of per diem laborers engaged on public works must not exceed eight hours.

RENT AND TRANSPORTATION ACCOUNTS.

41. Preparation of Rent Accounts.—An account for the rent of land, buildings, or rooms should be prepared upon Form A, and should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease, the voucher should be prepared in the name of the lessor, whether such lessor be the owner or the agent for the owner. If there be no lease, the voucher should be made up in the name of the owner, whether individual, firm, or corporation. The correctness of a rent account must be established by the certificate of a Department officer cognizant of the facts in the case, setting forth the use or uses made of the premises during the period for which charge is made. (See sample voucher on pages 48 and 49.)

42. Preparation of Passenger Transportation Accounts.—A passenger transportation account, Form C, should be made out in the name of the corporation issuing the tickets or mileage books upon which the travel charged for was performed, and must be accompanied by the transportation requests taken in exchange for such tickets or mileage books. For each transportation request there should be a separate item of account, giving the request number, starting point and destination, amount of fare charged, and the date, which should be the date of the issuance of the ticket in exchange for

the transportation request. The correctness of the rates charged should be established by the certificate of a competent official of the railroad company. When a mileage book has been exchanged for a transportation request, the following items should be stated on Form C: Date of exchange; number of request exchanged; the form and number of book; the number of miles in book, and the cost.

43. Transportation Requests for Special Tickets.—

In case the agent of any railroad company refuses to accept a transportation request for a through ticket or for any form of excursion or round-trip ticket when on sale, the fact should be reported to the disbursing office of the Department.

TELEGRAMS AND TELEPHONE MESSAGES.

44. Preparation of Telegraph Accounts.—Bills for telegraphic service rendered this Department should give the period of service, with the number of messages and cost thereof. Either the original messages or copies thereof must be filed in support of the vouchers. The correctness of an account must be established by the certificate of an officer of the Department cognizant of the facts in the case.

45. Preparation of Telegrams.—The telegraph must be used sparingly, and only when the delay in using the mail would be injurious to the public interests. Care should be taken to omit all unnecessary words. In a message from one official or employee to another, titles should not be used, and in a great many cases the names of the parties in both address and signature may be limited to single words. Numbers should be expressed in words, not in figures; ordinal numbers should not be abbreviated.

46. Certain Government Telegrams Not Prepaid.—All telegraph messages relating to the business of the Department should be indorsed "U. S. Official Business." Messages sent from or to Washington, D. C., must not be paid for by the persons sending or receiving the same, except in cases where payment is demanded as a condition to the transmission or delivery of the messages, but should have the additional words "Charge Department of Agriculture" written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same charged in the company's monthly bill. Identification cards, when necessary, for presentation to agents, may be obtained upon application to the disbursing office of the Department.

47. Telegrams Regarding Personal Matters.—Telegrams making application for leave of absence, or extension of leave, or inquiry whether leave has been granted, also inquiries in regard to salary, unless salary is actually needed in carrying out traveling instructions, or the replies made thereto by telegraph, are not public dispatches and payment therefor is not authorized.

48. When Telephone May be Used.—When telephonic service, either local or long distance, is found to be cheaper than telegraphic service, the telephone should be preferred, but neither the telephone nor the telegraph should be employed unless the exigencies of the service require a speedier mode of communication than the mails afford.

49. Telegraphic Rates.—The rates for transmission of official messages, except those for the Weather Bureau, over the principal telegraph lines of the United States, are fixed annually by the Postmaster-General, and all payments in excess of those rates will be at the expense of the persons making the payments. See pages 23 to 27, inclusive, for tables of telegraph rates.

Telegraph rate for twenty words and multiples of twenty, and for words additional to twenty or any multiple thereof.

Number of words.	Day messages.					Night messages.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40	.40	.50	.60	.70	.80	.35	.45
60	.60	.75	.90	1.05	1.20	.55	.65
80	.80	1.00	1.20	1.40	1.60	.75	.85
100	1.00	1.25	1.50	1.75	2.00	.95	1.05
200	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500	5.00	6.25	7.50	8.75	10.00	4.95	5.05
1	.01	.01	.02	.02	.02	.01	.01
2	.02	.03	.03	.04	.04	.02	.02
3	.03	.04	.05	.05	.06	.03	.03
4	.04	.05	.06	.07	.08	.04	.04
5	.05	.06	.08	.09	.10	.05	.05
6	.06	.08	.09	.11	.12	.06	.06
7	.07	.09	.11	.12	.14	.07	.07
8	.08	.10	.12	.14	.16	.08	.08
9	.09	.11	.14	.16	.18	.09	.09
10	.10	.13	.15	.18	.20	.10	.10
11	.11	.14	.17	.19	.22	.11	.11
12	.12	.15	.18	.21	.24	.12	.12
13	.13	.16	.20	.23	.26	.13	.13
14	.14	.18	.21	.25	.28	.14	.14
15	.15	.19	.23	.26	.30	.15	.15
16	.16	.20	.24	.28	.32	.16	.16
17	.17	.21	.26	.30	.34	.17	.17
18	.18	.23	.27	.32	.36	.18	.18
19	.19	.24	.29	.33	.38	.19	.19

*Table of rates for United States Government telegraph mes-
and sig-*

	State.	Alabam.	Arizona.	Arkansas.	California.	Colorado.	Connecticut.	Delaware.	Dist. Columbia.	Florida.	Georgia.	Idaho.
1	Alabama.....	20	30	20	40	25	25	20	20	20	20	35
2	Arizona.....	30	20	25	20	25	40	40	35	30	30	30
3	Arkansas.....	20	25	20	35	20	25	25	25	20	20	30
4	California.....	40	20	35	20	25	40	40	40	40	40	25
5	Colorado.....	25	25	20	25	20	30	30	30	30	30	20
6	Connecticut ..	25	40	25	40	30	20	20	20	25	20	40
7	Delaware.....	20	40	25	40	30	20	20	20	25	20	40
8	Dist. Columbia	20	35	25	40	30	20	20	20	20	20	40
9	Florida.....	20	30	20	40	30	25	25	20	20	20	40
10	Georgia.....	20	30	20	40	30	20	20	20	20	20	35
11	Idaho.....	35	30	30	25	20	40	40	40	40	35	20
12	Illinois.....	20	30	20	35	20	25	20	20	20	20	30
13	Indiana.....	20	30	20	35	25	20	20	20	20	20	30
14	Indian Ter....	20	25	20	35	20	30	25	25	20	20	30
15	Iowa.....	20	30	20	30	20	25	25	25	25	20	25
16	Kansas.....	20	25	20	30	20	25	25	25	25	20	25
17	Kentucky.....	20	30	20	40	25	20	20	20	20	20	35
18	Louisiana.....	20	30	20	35	25	30	25	25	20	20	35
19	Maine.....	25	40	30	40	35	20	20	20	25	25	40
20	Maryland.....	20	40	25	40	30	20	20	20	20	20	40
21	Massachusetts	25	40	25	40	35	20	20	20	25	25	40
22	Michigan.....	20	35	20	35	25	20	20	20	25	20	35
23	Minnesota.....	25	30	20	35	20	25	25	25	25	25	30
24	Mississippi.....	20	25	20	35	25	25	25	25	20	20	35
25	Missouri.....	20	30	20	35	20	25	25	25	20	20	30
26	Montana.....	35	35	30	25	25	35	35	35	40	35	20
27	Nebraska.....	20	30	20	30	20	25	25	25	25	25	25
28	Nevada.....	40	25	35	20	25	40	40	40	40	40	25
29	N. Hampshire.	25	40	25	40	35	20	20	20	25	25	40
30	New Jersey...	20	40	25	40	30	20	20	20	25	20	40
31	New Mexico...	25	20	25	25	20	35	35	35	30	30	25
32	New York.....	25	40	25	40	30	20	20	20	25	25	40
33	N. Carolina...	20	35	20	40	30	20	20	20	20	20	40
34	N. Dakota.....	30	35	25	30	25	30	30	30	30	30	25
35	Ohio.....	20	35	20	40	25	20	20	20	20	20	35
36	Oklahoma.....	20	25	20	30	20	30	30	25	25	20	30
37	Oregon.....	40	30	35	20	25	40	40	40	40	40	20
38	Pennsylvania.	20	40	25	40	30	20	20	20	20	20	40
39	Rhode Island.	25	40	25	40	35	20	20	20	25	25	40
40	S. Carolina.....	20	35	20	40	30	20	20	20	20	20	40
41	S. Dakota.....	25	35	25	35	20	30	30	30	30	25	30
42	Tennessee.....	20	30	20	40	25	25	20	20	20	20	35
43	Texas.....	20	25	20	30	20	30	30	30	20	20	30
44	Utah.....	30	30	25	20	20	35	35	35	35	35	20
45	Vermont.....	25	40	25	40	35	20	20	20	25	25	40
46	Virginia.....	20	35	25	40	30	20	20	20	20	20	40
47	Washington ..	40	30	40	20	30	40	40	40	40	40	20
48	West Virginia.	20	35	20	40	25	20	20	20	20	20	30
49	Wisconsin.....	20	30	20	35	25	25	20	20	25	20	30
50	Wyoming.....	30	25	25	25	20	30	30	30	30	30	20

sages of twenty words or less, counting address, bodywords, nature.

Illinois.	Indiana.	Indian Ter.	Iowa.	Kansas.	Kentucky.	Louisiana.	Maine.	Maryland.	Massachusetts.	Michigan.	Minnesota.	Mississippi.	Missouri.	
20	20	20	20	20	20	20	25	20	25	20	25	20	20	1
30	30	25	30	25	30	30	40	40	40	35	30	25	30	2
20	20	20	20	20	20	20	30	25	25	20	20	20	20	3
35	35	35	30	30	40	35	40	40	40	35	35	35	35	4
20	25	20	20	20	25	25	35	30	35	25	20	25	20	5
25	20	30	25	25	20	30	20	20	20	20	25	25	25	6
20	20	25	25	25	20	25	20	20	20	20	25	25	25	7
20	20	25	25	25	20	25	20	20	20	20	25	25	25	8
20	20	20	25	25	20	20	25	20	25	25	25	20	20	9
20	20	20	20	20	20	20	25	20	25	20	25	20	20	10
30	30	30	25	25	35	35	40	40	40	35	30	35	30	11
20	20	20	20	20	20	20	25	20	25	20	20	20	20	12
20	20	20	20	20	20	20	25	20	20	20	20	20	20	13
20	20	20	20	20	20	20	30	25	30	20	20	20	20	14
20	20	20	20	20	20	25	30	25	25	20	20	20	20	15
20	20	20	20	20	20	20	30	25	30	20	20	20	20	16
20	20	20	20	20	20	20	25	20	25	20	20	20	20	17
20	20	20	25	20	20	20	30	25	30	25	25	20	20	18
25	25	30	30	30	25	30	20	20	20	20	25	30	25	19
20	20	25	25	25	20	25	20	20	20	20	25	25	25	20
25	20	30	25	30	25	30	20	20	20	20	25	25	25	21
20	20	20	20	20	20	25	20	20	20	20	20	20	20	22
20	20	20	20	20	20	25	25	25	25	20	25	25	20	23
20	20	20	20	20	20	20	30	25	25	20	25	20	20	24
20	20	20	20	20	20	20	25	25	25	20	20	20	20	25
30	30	30	25	25	30	35	35	35	35	30	25	35	30	26
20	20	20	20	20	20	25	30	25	30	20	20	20	20	27
35	35	30	30	30	35	35	40	40	40	35	35	35	30	28
25	20	30	25	30	25	30	20	20	20	20	25	30	25	29
20	20	25	25	25	20	25	20	20	20	20	25	25	25	30
25	25	20	25	20	25	25	35	35	35	30	25	25	25	31
20	20	25	25	25	20	30	20	20	20	20	25	25	25	32
20	20	25	25	25	20	25	20	20	20	20	25	20	25	33
20	25	25	20	20	25	30	30	30	30	25	20	25	20	34
20	20	20	20	20	20	20	20	20	20	20	20	20	20	35
20	20	20	20	20	20	20	30	30	30	25	20	20	20	36
35	35	35	35	30	40	40	40	40	40	40	30	40	35	37
20	20	25	25	25	20	25	20	20	20	20	25	25	20	38
25	20	30	25	30	25	30	20	20	20	20	25	25	20	39
20	20	25	25	25	20	20	25	20	20	20	25	20	20	40
20	20	20	20	20	25	25	30	30	30	25	20	25	20	41
20	20	20	20	20	20	20	25	20	25	20	20	20	20	42
20	25	20	20	20	25	20	35	30	30	25	25	20	20	43
25	30	25	25	25	30	30	40	35	40	30	25	30	25	44
25	20	30	25	30	25	30	20	20	20	20	25	30	25	45
20	20	25	25	25	20	25	20	20	20	20	25	20	25	46
35	40	35	35	35	40	40	40	40	40	40	30	40	35	47
20	20	20	20	20	20	25	25	20	20	20	20	20	20	48
20	20	20	20	20	20	20	25	20	25	20	20	20	20	49
20	25	20	20	20	25	25	35	30	35	25	20	25	20	50

Table of rates for United States Government

	State.	Montana.	Nebraska.	Nevada.	New Hampshire	New Jersey.	New Mexico.	New York.	North Carolina.	North Dakota.	Ohio.	Oklahoma.
1	Alabama.....	35	20	40	25	20	25	25	20	30	20	20
2	Arizona.....	35	30	25	40	40	20	40	35	35	35	25
3	Arkansas.....	30	20	35	25	25	25	25	20	25	20	20
4	California.....	25	30	20	40	40	25	40	40	30	40	30
5	Colorado.....	25	20	25	25	30	20	30	30	25	25	20
6	Connecticut...	35	25	40	20	20	35	20	20	30	20	30
7	Delaware.....	35	25	40	20	20	35	20	20	30	20	30
8	Dist. Columbia	35	25	40	20	20	35	20	20	30	20	25
9	Florida.....	40	25	40	25	25	30	25	20	30	20	25
10	Georgia.....	35	25	40	25	20	30	25	20	30	20	20
11	Idaho.....	20	25	25	40	40	25	40	40	25	35	30
12	Illinois.....	30	20	35	25	20	25	20	20	20	20	20
13	Indiana.....	30	20	35	20	20	25	20	20	25	20	20
14	Indian Ter....	30	20	30	30	25	20	25	25	25	20	20
15	Iowa.....	25	20	30	25	25	25	25	25	20	20	20
16	Kansas.....	25	20	30	30	25	20	25	25	20	20	20
17	Kentucky.....	30	20	35	25	20	25	20	20	25	20	20
18	Louisiana.....	35	25	35	30	25	25	30	25	30	20	20
19	Maine.....	35	30	40	20	20	35	20	20	30	20	30
20	Maryland.....	35	25	40	20	20	35	20	20	30	20	30
21	Massachusetts.	35	30	40	20	20	35	20	20	30	20	30
22	Michigan.....	30	20	35	20	20	30	20	20	25	20	25
23	Minnesota.....	25	20	35	25	25	25	25	25	20	20	20
24	Mississippi.....	35	20	35	30	25	25	25	20	25	20	20
25	Missouri.....	30	20	30	25	25	25	25	25	20	20	20
26	Montana.....	20	25	25	35	35	25	35	35	20	30	30
27	Nebraska.....	25	20	30	30	25	20	25	25	20	20	20
28	Nevada.....	25	30	20	40	40	30	40	40	30	35	30
29	N. Hampshire.	35	30	40	20	20	35	20	20	30	20	30
30	New Jersey...	35	25	40	20	20	35	20	20	30	20	30
31	New Mexico..	25	20	30	35	35	20	35	35	30	30	20
32	New York.....	35	25	40	20	20	35	20	20	30	20	30
33	North Carolina	35	25	40	20	20	35	20	20	30	20	25
34	North Dakota.	20	20	30	30	30	30	30	30	20	25	25
35	Ohio.....	30	20	35	20	20	30	20	20	25	20	20
36	Oklahoma....	30	20	30	30	30	20	30	25	25	20	20
37	Oregon.....	20	30	20	40	40	30	40	40	25	40	35
38	Pennsylvania.	35	25	40	20	20	30	20	20	30	20	25
39	Rhode Island.	40	30	40	20	20	35	20	20	30	20	30
40	South Carolina	35	25	40	20	20	30	20	20	30	20	25
41	South Dakota.	25	20	35	30	30	25	30	30	20	25	20
42	Tennessee.....	30	20	35	25	20	25	25	20	25	20	20
43	Texas.....	30	20	35	30	30	25	30	25	25	25	20
44	Utah.....	20	25	20	40	35	20	35	35	25	30	25
45	Vermont.....	35	30	40	20	20	35	20	20	30	20	30
46	Virgini.....	35	25	40	20	20	35	20	20	30	20	25
47	Washington..	20	30	20	40	40	30	40	40	25	40	35
48	West Virginia.	30	20	40	20	20	30	20	20	25	20	25
49	Wisconsin....	25	20	35	25	20	25	20	25	20	20	20
50	Wyoming.....	20	20	25	35	30	20	30	30	25	25	20

telegraph messages, etc.—Continued.

Oregon.	Pennsylvania.	Rhode Island.	South Carolina.	South Dakota.	Tennessee.	Texas.	Utah.	Vermont.	Virginia.	Washington.	West Virginia.	Wisconsin.	Wyoming.	
40	20	25	20	25	20	20	30	25	20	40	20	20	30	1
30	40	40	35	35	30	25	30	40	35	30	35	30	25	2
35	25	25	20	25	20	20	25	25	25	40	20	20	25	3
20	40	40	40	35	40	30	20	40	40	20	40	35	25	4
25	30	35	30	20	25	20	20	35	30	30	25	25	20	5
40	20	20	20	30	25	30	35	20	20	40	20	25	30	6
40	20	20	20	30	20	30	35	20	20	40	20	20	30	7
40	20	20	20	30	20	30	35	20	20	40	20	20	30	8
40	20	25	20	30	20	20	35	25	20	40	20	25	30	9
40	20	25	20	25	20	20	35	25	20	40	20	20	30	10
20	40	40	40	30	35	30	20	40	40	20	35	30	20	11
35	20	25	20	20	20	20	25	25	20	35	20	20	20	12
35	20	20	20	20	20	25	30	20	20	40	20	20	25	13
35	25	30	25	20	20	20	25	30	25	35	20	20	20	14
35	25	25	25	20	20	20	25	25	25	35	20	20	20	15
30	25	30	25	20	20	20	25	30	25	35	20	20	20	16
40	20	25	20	25	20	25	30	25	20	40	20	20	25	17
40	25	30	20	25	20	20	30	30	25	40	25	20	25	18
40	20	20	25	30	25	35	40	20	20	40	25	25	35	19
40	20	20	20	30	20	30	35	20	20	40	20	20	30	20
40	20	20	20	30	25	30	40	20	20	40	20	25	35	21
40	20	20	20	25	20	25	30	20	20	40	20	20	25	22
30	25	25	25	20	20	25	25	25	25	30	20	20	20	23
40	25	25	20	25	20	20	30	30	20	40	20	20	25	24
35	20	25	20	20	20	20	25	25	25	35	20	20	20	25
20	35	40	35	25	30	30	20	35	35	20	30	25	20	26
30	25	30	25	20	20	20	25	30	25	30	20	20	20	27
20	40	40	40	35	35	35	20	40	40	20	40	35	25	28
40	20	20	20	30	25	30	40	20	20	40	20	25	35	29
40	20	20	20	30	20	30	35	20	20	40	20	20	30	30
30	30	35	30	25	25	25	20	35	35	30	30	25	20	31
40	20	20	20	30	25	30	35	20	20	40	20	20	30	32
40	20	20	20	30	20	25	35	20	20	40	20	25	30	33
25	30	30	30	20	25	25	25	30	30	25	25	20	25	34
40	20	20	20	25	20	25	30	20	20	40	20	20	25	35
35	25	30	25	20	20	20	25	30	25	35	25	20	20	36
20	40	40	40	30	40	35	20	40	40	20	40	35	25	37
40	20	20	20	25	20	30	35	20	20	40	20	20	30	38
40	20	20	20	30	25	30	40	20	20	40	20	25	35	39
40	20	20	20	30	20	25	35	25	20	40	20	20	30	40
30	25	30	30	20	25	25	25	30	30	30	25	20	20	41
40	20	25	20	25	20	20	30	25	20	40	20	20	25	42
35	30	30	25	25	20	20	25	30	30	35	25	25	25	43
20	35	40	35	25	30	25	20	40	35	25	30	30	20	44
40	20	20	25	30	25	30	40	20	20	40	20	25	35	45
40	20	20	20	30	20	30	35	20	20	40	20	20	30	46
20	40	40	40	30	40	35	25	40	40	20	40	35	25	47
40	20	20	20	25	20	25	30	20	20	40	20	20	25	48
35	20	25	20	20	20	25	30	25	20	35	20	20	20	49
25	30	35	30	20	25	25	20	35	30	25	25	20	20	50

SALE OF PUBLIC PROPERTY.

50. Procedure in Sale of Public Property.—Public property must not be sold except by written authority. The exchange of public property is unlawful. Articles for which the Department has no further use and which have a salable value may be submitted to a board of survey for condemnation and sale. For action concerning property in Washington, a permanent board of survey has been appointed; in each case where property outside of Washington is to be disposed of by sale, a list of the articles and a statement of the specific reasons for their sale will be submitted to the Department and a special board of survey will be appointed. When authority for the sale of property is granted an official he will advertise the sale by notifying interested parties by letter. No expense will be allowed for advertising in newspapers except by specific written authority of the Secretary. When the property is sold, the official to whom the authority was granted will pay all expenses and will remit the net proceeds by postal money order to the Disbursing Clerk of the Department.

LOST CHECKS.

51. Issue of Duplicate Check.—Immediately upon the loss of a check the owner should notify the disbursing office of the Department in writing, giving, if possible, the date, the number, and the amount of the check, in order that payment may be stopped immediately by that office. He should then make every effort possible to trace the check through postal and other channels, which action, with the result thereof, should be made the subject of a supplementary report to the disbursing office. In case the check is not found when the second report is made, the party of interest will receive from the Department a blank bond of indemnity for execution and return with an accompanying affidavit setting forth the circumstances attending the loss of the check. After the expiration of six months from the date of the original check if for more than fifty dollars, or thirty days in case of check for fifty dollars or less, a duplicate will be issued. In case a check reported lost is subsequently found, no attempt should be made to cash same until the disbursing office has been notified and the party of interest has been advised that necessary action to remove stoppage of payment has been taken.

SHIPMENTS.

52. Trans-ocean Shipments.—Shipments coming from or destined to points beyond the Atlantic Ocean should be consigned “In care U. S. Despatch Agent, No. 277 Broadway, New York, N. Y.,” and that official should be promptly notified of the shipment and carefully instructed as to the further disposition of the property.

53. Marking of Freight or Express Shipments.—Goods for shipment, whether by ordinary freight or by express, should be securely packed, and all packages should be plainly marked with the name and address of the consignee, and, in addition thereto, the words “*Property of the U. S. Department of Agriculture.*”

54. Resort to Express Shipments only when Necessary.—Property should never be shipped by express if ordinary freight service will answer the needs of the Department. Express charges on property sent from or consigned to the Department at Washington, D. C., should not be paid by the person sending or receiving the property. The express companies will include such shipments in their monthly bills. In shipping Government property by express between points outside of Washington, D. C., the official making the shipment should pay the charges, take a receipt therefor, and include the expense in his next reimbursement account for field expenses. In each case the original receipt, if obtainable, must be filed with the reimbursement account. Government property shipped by express should not be given a valuation, as valuations in excess of \$50 are subject to an excess charge.

55. Department Bills of Lading for Freight from Department.—Shipments of freight from the Department at Washington, D. C., to points in the field will be on the regular Department bill of lading.

56. Freight Shipments between Employees in the Field.—Whenever practicable, shipments of freight from one employee in the field to another employee in the field must be made on the regular Department bill of lading, which will be furnished by the disbursing office of the Department on request. Payment of freight charges on shipments made on bills of lading will be made direct to the railroads by the Washington office and should never be made by the official in the field.

57. Freight Shipments from Dealers.—Shipments of freight from dealers, and on which the charges are to be paid by the Department, must be made, when practicable,

on the Department bill of lading to be made up at the Department and sent to the dealer with the requisition. The freight charges must not be prepaid by the dealer.

58. Shipments via Land-grant or Bond-aided Roads.—It is provided by law that no cash payments shall be made to certain land-grant or bond-aided railroad companies for freight transportation over their respective lines.

59. Bond-aided Railroads.—The bond-aided railroads above referred to are enumerated and described as follows:

The Central Pacific Railroad (operated under lease by the Southern Pacific Company) from Ogden, Utah, to Sacramento, Cal., from Brighton to Niles, Cal., and from Niles to San Jose, Cal. The Missouri Pacific (Central Branch) from Atchison to Waterville, Kans. A map of these roads faces this page.

60. Land-grant Railroads.—The land-grant railroads above referred to are enumerated and described on pages 32 to 35, inclusive. The map facing page 30 shows the land-grant railroads.





THE UNIVERSITY OF CHICAGO

LIBRARY

1890-1891

THE UNIVERSITY OF CHICAGO
LIBRARY
1890-1891

Alphabetical list of land-gran

Name of road.	From—
Alabama Great Southern.....	Wauhatchie, Tenn
Atchison, Topeka & Santa Fe...	Atchison, Kans.....
Atchison, Topeka & Santa Fe— Southern Kansas Division.	Lawrence, Kans.....
Atchison, Topeka & Santa Fe Coast lines.	Isleta, N. Mex.....
Central of Georgia.....	Girard, Ala.....
Chicago, Burlington & Quincy..	Burlington, Iowa.....
Do.....	Hannibal, Mo.....
Chicago, Milwaukee & St. Paul.	St. Paul, via Mendota or St. Paul Junction, Faribault and Austin.
Do.....	Minneapolis, Minn., via same route.
Do.....	Calmar, Iowa
Do.....	Madison, Wis.....
Do.....	Hastings, Minn.....
Do.....	Dubuque, south
Do.....	Mississippi River, La Cres- cent, opposite La Crosse, Wis.
Do.....	Houston, Minn.....
Chicago & Northwestern.....	Cedar Rapids, Iowa
Do.....	Branch-Lyons, Iowa
Do.....	Winona, Minn.....
Do.....	Fond du Lac, Wis
Chicago, Rock Island & Pacific..	Davenport, Iowa.....
Do.....	Mississippi River, opposite Memphis, Tenn.
Chicago, St. Paul, Minneapolis & Omaha.	12 $\frac{3}{4}$ miles south of Warrens, Wis.
Do.....	Stillwater Junction
Do.....	St. Paul, via Le Mars, Iowa
Do.....	Hudson, Wis.....
Do.....	Superior Junction, Wis.....
Duluth, South Shore & Atlantic.	Marquette, Mich.....
Grand Rapids & Indiana	Indiana-Michigan State line...
Great Northern Railway Line...	St. Paul, Minn.....
Do.....	St. Paul, Minn., via St. Cloud and Barnesville, Minn.
Do.....	East St. Cloud, Minn
Illinois Central.....	Cairo, Ill.....
Do.....	Centralia, Ill.....
Do.....	Dubuque, Iowa.....
Lake Shore & Michigan South- ern.	Jonesville, Mich.....
Louisville & Nashville	Decatur, Ala.....
Do.....	Flomaton, Ala.....
Do.....	Pensacola, Fla.....
Michigan Central	Lansing, Mich.....
Missouri Pacific	St. Louis, Mo

railroads of the United States.

To—	Miles.	Remarks.
Meridian, Miss.....	289.00	50 per cent land grant.
State line, Kansas and Colorado.	470.58	Do.
South boundary of Kansas, near Coffeyville.	142.80	Do.
Mojave, Cal.....	805.80	Do.
Troy, Ala.....	84.00	Do.
Missouri River, via Pacific Junction, to East Platts-mouth, Iowa.	279.98	Do.
St. Joseph, Mo.....	206.40	Do.
Lyle, Minn.....	112.00	Do.
.....do.....	115.00	Do.
Sheldon, Iowa, junction with Chicago, St. Paul, Minneapolis & Omaha—St. Paul and Sioux City Division.	211.00	Do.
Portage, Wis.....	39.00	Do.
Ortonville, west boundary of State.	202.10	Free land grant.
Tête des Morts Creek, on west bank Mississippi River.	10.78	50 per cent land grant.
Houston, Minn.....	18.00	Do.
Airlie, on western boundary of State of Minnesota.	279.37	Free land grant.
Transfer grounds, or Council Bluffs, Iowa.	271.60	50 per cent land grant.
Clinton, Iowa.....	2.60	Do.
Six-tenths of a mile west of Watertown Station.	323.22	Do.
Junction with Duluth, South Shore & Atlantic—12 $\frac{1}{10}$ miles west of Marquette.	241.20	Do.
Transfer grounds, or Council Bluffs, Iowa.	317.75	Do.
Argenta, opposite Little Rock, Ark.	131.00	Free land grant.
St. Paul, Minn.....	172.60	50 per cent land grant.
Stillwater, Minn.....	3.50	Do.
Sioux City, Iowa.....	269.60	Do.
Superior, Wis.....	149.50	Do.
Bayfield, Wis.....	94.40	Do.
L'Anse, Mich.....	63.00	Do.
Petoskey, on Traverse Bay, Mich.	278.00	Do.
Breckenridge, Minn.....	216.84	Do.
St. Vincent, Minn.....	390.25	Do.
Sauk Rapids.....	2.19	Do.
Chicago, Ill.....	365.00	Do.
East Dubuque, Ill.....	342.73	Do.
Sioux City, Iowa.....	326.58	Do.
Lansing, Mich.....	60.00	Free land grant.
Flomaton, Ala.....	302.00	50 per cent land grant.
Pensacola, Fla.....	44.00	Do.
River Junction, west bank Apalachicola River.	161.00	Do.
Mackinaw City, Mich.....	259.00	Free land grant.
Pacific, Mo.....	37.00	50 per cent land grant.

Alphabetical list of land-grant

Name of road.	From—
Missouri Pacific—St. Louis, Iron Mountain & Southern.	Birds Point, opposite Cairo, via Poplar Bluff and Little Rock.
Do.....	Argenta, Ark.....
Missouri, Kansas & Texas.....	Junction City, Kans.....
Mobile & Ohio.....	Mobile, Ala.....
Northern Pacific.....	Ashland, Wis.....
Do.....	Wallula Junction, Wash.....
Do.....	Watab, Minn.....
Do.....	St. Paul, Minn.....
Do.....	White Bear Lake, Minn.....
Pere Marquette.....	Flint, Mich.....
Seaboard Air Line.....	Fernandina, Fla.....
Do.....	Waldo, Fla.....
Do.....	Jacksonville, Fla.....
Southern Pacific.....	Alcalde via Huron, Goshen, Tulare, Mojave, and Los Angeles.
Southern Pacific—San Francisco & Portland Line.	Roseville Junction, Cal.....
Southern Pacific.....	San Jose, Cal.....
Southern Ry.....	Selma, Ala.....
St. Louis & San Francisco.....	Pacific, Mo.....
Vicksburg, Shreveport & Pacific.	Jackson, Miss.....
Do.....	Delta, La.....
Wisconsin Central.....	Portage City, via Stevens Point, Wis.

railroads of the United States—Continued.

To—	Miles.	Remarks.
Texarkana, Ark	394.50	Free land grant.
Fort Smith, Ark	165.16	Do.
Humboldt, Kans.	125.77	Do.
State line, Mississippi and Tennessee.	333.28	50 per cent land grant.
Portland, Oreg.	1,980.00	Do.
Pasco Junction, Wash.	16.00	Do.
Brainerd, Minn.	54.84	Do.
Duluth, Minn.	154.42	Do.
Stillwater, Minn.	12.00	Do.
Ludington, Mich.	170.66	Do.
Tampa, Fla	241.00	Do.
Cedar Keys, Fla.	71.00	Do.
Chattahoochee, Fla.	209.00	Do.
Colorado River, opposite Yuma, Ariz.	551.35	Do.
Portland, Oreg.	664.00	Free land grant.
Tres Pinos, Cal.	50.26	50 per cent land grant.
Jacksonville, Ala	145.00	Do.
Seneca, Mo.	291.30	Do.
Meridian, Miss.	96.00	Do.
Waskom, Tex.	191.00	Do.
Ashland, Wis.	256.00	Do.

LIST OF AGREEMENT ROADS.

The railroads named below have agreed to accept for the transportation of Government freight moved by the Quartermaster's Department the net cash rate established via the longest land-grant mileage from point of origin to destination over usually traveled routes, with exceptions noted:

Name of railroad.	Date of agreement.
* Alabama Great Southern R. R. (Queen & Crescent Route)	8-21-1901
Alabama & Vicksburg Rwy. (Queen & Crescent Route)	7-16-1901
* Atchison, Topeka & Santa Fe Rwy. (Santa Fe Route)	7-18-1901
Atlanta & West Point R. R.	8- 8-1900
Baltimore & Ohio R. R.	2-26-1903
Baltimore & Ohio Southwestern R. R.	3-23-1903
Blue Line	7- 2-1903
* Burlington, Cedar Rapids & Northern Rwy.	6-10-1901
* Burlington & Missouri River R. R. in Nebraska (Burlington Route)	7-20-1901
Central States Despatch	2-27-1903
* Chicago & Alton Rwy.	6-29-1901
* Chicago, Burlington & Quincy R. R. (Burlington Route)	6-24-1901
* Chicago, Burlington & Kansas City R. R. (Burlington Route)	7-19-1901
* Chicago, Milwaukee & St. Paul Rwy.	6- 5-1901
Chicago, Peoria & St. Louis R. R. Co.	9-23-1902
* Chicago, St. Paul, Minneapolis & Omaha Rwy.	6-17-1901
Chicago & Northwestern Rwy.	7-18-1901
* Chicago, Rock Island & Pacific Rwy.	6-29-1901
* Chicago, Rock Island & Texas Rwy.	7- 6-1901
Chicago, Indianapolis & Louisville Rwy. (Monon Route)	5-27-1901
Chicago Great Western Rwy. (Maple Leaf Route) ..	6- 3-1901
Chicago & Eastern Illinois R. R. (Evansville Route) ..	7-17-1901
Chicago & Erie R. R.	8-14-1901
Chesapeake & Ohio Rwy.	6- 7-1901
Choctaw, Oklahoma & Gulf Rwy. (Rock Island System)	6- 3-1901
Cincinnati, Hamilton & Dayton Rwy.	6-29-1901
Cincinnati, New Orleans & Texas Pacific Rwy. (Queen & Crescent Route)	6- 3-1901
Cleveland, Cincinnati, Chicago & St. Louis Rwy. (Big Four Route)	7-26-1901
Colorado Midland Rwy. (Pikes Peak Route)	7-17-1901
Colorado & Southern Rwy.	12-22-1900
Denver & Rio Grande R. R.	6-12-1901
Duluth Short Line (see Northern Pacific Rwy.)	6-21-1901
Duluth, Watertown & Pacific Rwy. (see Great Northern Rwy.)	6- 1-1901
Eastern Rwy. Co. of Minnesota (see Great Northern Rwy.)	6- 1-1901
Evansville & Terre Haute R. R. (Evansville Route) ..	5-10-1901
Evansville & Indianapolis R. R. (Evansville Route) ..	5-10-1901
Florida East Coast Rwy.	7- 1-1901
Fort Worth & Denver City Rwy.	12-22-1900
Galveston, Harrisburg & San Antonio Rwy. (Sunset Route)	3-27-1901
Galveston, Houston & Northern Rwy. (Sunset Route) ..	3-27-1901
Great Northern Rwy.	6- 1-1901
* Gulf, Colorado & Santa Fe Rwy. (Santa Fe Route) ..	7-18-1901
* Gulf, Beaumont & Kansas City Rwy. (Santa Fe Route)	7-18-1901
Gulf, Western Texas & Pacific Rwy. (Sunset Route) ..	3-27-1901
* Hannibal & St. Joseph R. R. (Burlington Route) ..	7-19-1901
Hocking Valley Rwy.	7-31-1901

List of agreement roads—Continued.

Name of railroad.	Date of agreement.
Houston & Texas Central R. R.....	6- 8-1901
* Illinois Central R. R. System	3-23-1900
Iowa Central Rwy.....	7-26-1901
* Indiana, Illinois & Iowa R. R.....	8-14-1901
International & Great Northern R. R. (International Route).....	1-10-1901
Kanawha & Michigan Rwy. (see Ohio Central Lines).....	7-20-1901
Kansas City, Fort Scott & Memphis R. R. (Frisco System)	6- 1-1901
Kansas City, Memphis & Birmingham R. R. (Frisco System)	6- 1-1901
Kansas City, Clinton & Springfield Rwy.....	6- 1-1901
* Kansas City Northwestern R. R. (see Missouri Pacific Rwy).....	8- 8-1901
* Kansas City Southern Rwy. (Port Arthur Route).....	6-24-1901
* Kansas City, St. Joseph & Council Bluffs R. R. (Burlington Route).....	7-19-1901
Lake Shore & Michigan Southern Rwy.....	8-29-1904
Little Rock, Hot Springs & Western R. R.....	2- 5-1901
Louisville & Nashville R. R.....	10-10-1900
* Missouri, Kansas & Texas Rwy. (The Katy Route).....	6- 1-1898
* Missouri, Kansas & Texas Rwy. Co. of Texas (The Katy Route).....	6- 1-1898
* Missouri Pacific Rwy. and proprietary lines.....	8- 8-1901
* Minneapolis & St. Louis R. R. (Albert Lea Route)	8-25-1901
Minneapolis, St. Paul & S. Ste. Marie R. R.....	10-15-1902
Mobile & Ohio R. R.....	12-17-1900
Montana Central Rwy. (see Great Northern Rwy).....	6- 1-1901
Nashville, Chattanooga & St. Louis Rwy (Lookout Mountain Route).....	6- 5-1901
National Despatch Line.....	7- 1-1903
New Orleans & Northeastern R. R. (Queen and Crescent Route).....	7-16-1901
New York, Texas & Mexican Rwy. (Sunset Route).....	3-27-1901
Northern Pacific Rwy.....	6-21-1901
* Omaha, Kansas City & Eastern R. R.....	7-20-1901
* Omaha & St. Louis R. R.....	7-20-1901
Oregon Short Line.....	7- 1-1901
Oregon R. R. & Navigation Co.....	7-11-1901
Pennsylvania Lines West of Pittsburg.....	6-17-1901
† Pennsylvania R. R.....	2-26-1903
* Pecos System (Santa Fe Route)	7-18-1901
Plant System	7- 2-1901
Quincy, Omaha & Kansas City R. R.....	7-20-1901
Red Line	7- 2-1903
Rio Grande Western Rwy. (Salt Lake Route).....	5-29-1901
* Santa Fe Pacific R. R. (Santa Fe Route).....	7-18-1901
* San Francisco & San Joaquin Valley Rwy. (Santa Fe Route).....	7-18-1901
* Southern Kansas Rwy. of Texas (Santa Fe Route).....	7-18-1901
* Southern California Rwy. (Santa Fe Route)	7-18-1901
San Antonio & Aransas Pass Rwy.....	12-13-1900
Seaboard Air Line Rwy.....	3-14-1900
* Southern Rwy. and proprietary lines.....	8-21-1901
Southern Pacific Co.—Pacific System.....	3-27-1901
Southern Pacific Co.—Atlantic System.....	3-27-1901
St. Louis & San Francisco Rwy.....	5-27-1901
St. Louis Southwestern R. R. Co.....	Declined.
* St. Louis, Iron Mountain & Southern Rwy. and proprietary lines	8- 8-1901
* St. Louis, Keokuk & Northwestern R. R. (Burlington Route)	7-19-1901
St. Joseph & Grand Island Rwy.....	7- 2-1901
Texas & New Orleans R. R. (Sunset Route).....	3-27-1901
Texas & Pacific Rwy.....	11-26-1900
Toledo & Ohio Central Rwy. (see Ohio Central Lines).....	7-20-1901
Toledo, St. Louis & Western Rwy. (Clover Leaf Route)	6-14-1901

List of agreement roads—Continued.

Name of railroad.	Date of agreement.
Union Pacific R. R. (Overland Route).....	4- 5-1898
Vandalia Line.....	6- 4-1903
Vicksburg, Shreveport & Pacific Rwy. (Queen and Crescent Route).....	7-16-1901
Wabash R. R.....	10- 7-1905
Western Rwy. of Alabama.....	8- 8-1900
White Line.....	7- 2-1903
Wilmar & Sioux Falls Rwy. (<i>see</i> Great Northern Rwy.).....	6- 1-1901
*Wisconsin Central R. R.....	7- 3-1901
*Yazoo & Mississippi Valley R. R. (<i>see</i> Illinois Central R. R. System).....	3-23-1900

NOTES.

*Roads will not accept less than 50 per cent of proportion of the published through tariff rate on Government traffic.

† Will not equalize on east-bound freight business.

FORMS PERTAINING TO ACCOUNTS.

61. Forms Pertaining to Accounts.—Blank forms have been approved by the Comptroller, as follows:

Form 1. Pay roll for personal services in the District of Columbia.

Form 1a. Subvoucher to Form 1.

Form 2. Pay roll for personal services outside of the District of Columbia.

Form 3. Voucher for personal services.

Form 4. Voucher for reimbursement for traveling expenses and station and field expenses.

Form 4a. Subvoucher to Form 4.

Form A. Voucher for purchases and services other than personal.

Form B. Voucher for advertising and authority to publish advertisement.

Form C. Voucher for passenger transportation.

Form D. Voucher for freight transportation.

Complete instructions relative to the preparation of the forms enumerated above will be found on the backs thereof, and are therefore not given in detail in these Regulations.

The following sample vouchers are printed to show the manner of preparing vouchers and to secure uniformity in entering the items of actual necessary expenses. Being for the purpose of illustration only, these samples are not intended to enumerate exhaustively all proper expenditures. Only a portion of the instructions printed on the backs of these forms is reproduced in connection with the forms illustrated. The italics indicate the matter filled in.

Form No. 4.

VOUCHER FOR REIMBURSEMENT OF TRAVELING EXPENSES AND STATION AND FIELD EXPENSES.*

[This blank should be used exclusively for making up accounts for reimbursement of traveling expenses and station and field expenses incurred under stress of urgent and unforeseen public necessity. It must not be rendered in duplicate. Officers and employees of the Department of Agriculture are entitled to be reimbursed for their own personal, actual, and necessary expenses while traveling under competent authority. They are not entitled to reimbursement for any other expenditures made from their private funds, except under stress of urgent and unforeseen public necessity.]

Itemized statement of traveling expenses, and station and field expenses incurred under stress of urgent and unforeseen public necessity.

Date.	Character of expenditures.	Sub-voucher No.—	Amount.
	Fill in form on back of this voucher showing how transportation requests were used.		
1907.			
Jan. 2	Left Chicago at 11 o'clock a. m.		
	Transfer of baggage, Chicago, house to depot		\$0.50
	Street-car fare, Chicago, house to depot.....		.05
	Pullman berth, Chicago to New York.....		5.00
	Dinner, \$1; supper, \$1, en route		2.00
3	Pullman-car porter.....		.25
	Breakfast, en route		1.00
	Dinner in New York.....		1.00
	Transfer of baggage, New York, depot to hotel .....		.50
	Cab in New York, depot to hotel (usual rate).....		1.00
6	Meals and lodging in New York from supper, Jan. 3, to lodging, Jan. 6	1	17.50
	Street-car fares in New York, 4 days.....		.50
	Cab in New York, hotel to depot (usual rate).....		1.00
	Transfer of baggage, New York, hotel to depot .....		.50
7	Pullman berth, New York to Chicago (train left New York at 2.30 a. m.).....		5.00
	Breakfast, \$1; dinner, \$1; supper, \$1, en route.....		3.00
	Pullman-car porter.....		.25
	Transfer of baggage, Chicago, depot to house .....		.50
	Street-car fare, Chicago, depot to house .....		.05
	Arrived at Chicago 8 o'clock p. m.		
	Livery hire suspended in December account (see explanation and voucher attached)	2	8.00
	Notary fee.....		.25
	Total amount claimed		47.85

*Reimbursement accounts must invariably be sworn to, even though fully supported by subreceipts.

[Form No. 4 A.]

SUBVOUCHER FOR MEALS AND LODGING.

Not to be furnished in duplicate.

No. 1.

\$17.50.

(To be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

City or Town, *New York, N. Y.*,Name of Hotel, *Fifth Avenue*,Date, *Jan. 6, 1907*.Received in cash of *John Doe*,.....Department of Agriculture, *Seventeen*.....and *50* DOLLARS, for
100MEALS and LODGING from *supper, Jan. 3*,.....1907, to
lodging, Jan. 6, 1907, inclusive.Time covered, *3½* days, at \$*5.00* per day.If charge for fractional part of day
is greater in proportion it must
be explained.

I certify the foregoing to be correct.

Not to be signed in duplicate.
But one side of this form to be used.(Signature) *Fifth Avenue Hotel Co.*,

(Title)

S. H. Foster, Clerk.

Form 4 A.

Not to be furnished in duplicate.

No. 2.

SUBVOUCHER FOR SPECIAL CONVEYANCES, SUPPLIES, MISCELLANEOUS EXPENSES, AND SERVICES OTHER THAN PERSONAL.

DEPARTMENT OF AGRICULTURE,

To *John Hooper*....., Dr.

Address: *Leesburg, Va.*.....

.....Dec. 21, 1906.

But one side of this form to be used.

For hire of buggy, two horses and driver, to drive from
Leesburg Va., to Middleburg, Va., and return, 34
miles, Dec. 21 and 22, 1906, 2 days, at \$4.00 a day.. \$8.00

Total \$8.00

To be completely filled in by payee, or before signature by payee,
 without alteration or erasure at any time.

Received in cash, this..22d day of *December*.....
, 1906, from*John Doe*.....
, the sum of *Eight*.....

.....*No* dollars, in full of the above account, which
 100

I certify to be correct.

Not to be signed
 in duplicate.

John Hooper.

[Form A.]

VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL.

DEPARTMENT OF AGRICULTURE.

[Appropriation: *General Expenses, Bureau of Plant Industry, 1907.*]

The United States, To *E. Morrison Paper Co., Dr.*

Address: *Washington, D. C*

The submission of accounts on this form without consulting instructions on the back hereof risks delay in payment.

Date of delivery or service.	Items. (Unit prices should be stated under this caption.)	Amount.
1907. 3 Jan'y.	10 dz. blotters, hand, small, at \$2.10. Item 6, Schedule 1	\$21.00
" 7	10 " erasers, steel, knife-blade, at \$3.30. Item 48, Schedule 1	33.00
	10 reams special manila paper, at \$2.00	20.00
	5 qts. Draper's ink, at 75¢... ..	3.75
	Total amount claimed.....	77.75

(Certification and bill to be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

I certify that the above bill is correct and just and that payment therefor has not been received.

\$77.75

E. Morrison Paper Co.,

Per *John L. Prorise,*
(Title of officer) *Treas.*

Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.

I certify that the above account is correct and just; that the *articles have been recd. by me in good condition;* that they were necessary for the public service, and were authorized by *Requisitions 750 and 781, 12/20, 06, 1/5, 07;* that they were procured in accordance with No. 1, 4 of the methods of competition stated on the back hereof, and under the character of agreement lettered *A, C* on the back hereof; and that the prices stated are just, reasonable, and in accordance with agreement.

Account submitted for.....	\$77.75
Differences as follows.....

Approved for.....	\$77.75
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(Signature) *F. E. Meloy,*
(Official title) *Property Clerk,*
Bureau of Plant Industry.

(Signature) *B. T. Galloway,*
Chief of Bureau of Plant Industry.

Paid by check No. ---, drawn on Assistant Treasurer of the United States at ---, dated ---, 190 , to the order of the payee named at top of voucher, and in the title thereof, for \$---.

[Instructions on back of voucher—Form A—shown on preceding page.]

READ THE FOLLOWING INSTRUCTIONS.

1. This blank should be used in preparing accounts for supplies furnished, and for services rendered, by corporations, by firms, and by individuals not officially connected with the Department of Agriculture, except accounts for transportation and advertising. It must not be rendered in duplicate.

* * * * *

7. An account made up in the name of an individual must be certified by the individual with his own proper signature. A signature by mark must be attested by one disinterested witness, with his address.

8. The signature of a corporation should be made in the following form: (1) The legal corporate title of the company; (2) the autograph signature of an officer of the company duly authorized to receive money therefor; and (3) the title or designation of his office. Thus, for example: "DENNISON M'FG CO., ALBERT METCALF, Treasurer."

9. A certificate given by a duly accredited representative of a firm or unincorporated company must be signed in a similar fashion, for instance, thus: "GEO. W. MYERS & Co., per C. D. LUCAS, Cashier."

10. The payee's name must be in exactly the same form at the top of the voucher and in the signature to the certificate.

11. This account when prepared and signed must be forwarded to the Department, as indicated below:

<p>Chief of the Division of Accounts, Department of Agriculture, Washington, D. C.</p>
--

METHOD OF OR ABSENCE OF ADVERTISING.

(See section 3709 of the Revised Statutes, and amendment thereto relative to the Department of Agriculture, Statutes at Large 30, p. 957.)

1. After advertising in newspapers.

2. After advertising by circular letters sent to ——— dealers and by notices posted in public places.

3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.

4. Without advertising and upon noncompetitive quotations, the aggregate amount involved in the particular purchase of supplies or engagement of services not exceeding the sum of \$50.

5. Without advertising, it being impracticable to secure competition because of —.*

FORM OF AGREEMENT.

A. Under formal contract dated *July 2, 1906*

B. Under written proposal and acceptance filed in Treasury on 190 ..

C. Under less formal agreement
(State character.)

*Among the reasons which may be assigned as making competition impracticable (section 5 on this fold) are the following:

a. Under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor.

b. The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price.

c. There is only one dealer within a practicable distance from whom the articles can be obtained.

d. Prices or rates are fixed by legislation, either Federal, State, or municipal; or by competent regulation.

e. Previous advertising for the identical purchase has been followed by the receipt of no proposals, or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

Form 4 A.

Not to be furnished in duplicate.

No. _____.

Subvoucher for special conveyances, supplies, miscellaneous expenses, and services other than personal.

Department of Agriculture,
To *T. C. Savage & Co., Dr.*

Address: *Elko, Nev.*

May 3, 1907.

But one side of this form to be used.

For 5 lbs. bacon.....	20 cts..	1 00
4 " potatoes.....	4 cts..	16
2 " coffee.....	40 cts..	80
1 " butter.....		35
12 " flour.....	3 cts..	36
1 " cheese.....		30
1 pkge. crackers.....		10
4 cans assorted fruit.....	25 cts..	1 00
.....		
.....		
<i>Supplies for field use for four men from dinner May 4 to supper May 6, 1907.</i>		
.....		
.....		
.....		
TOTAL.....	\$	4 07

To be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.

Received **in cash** this *3rd* day of *May*, 1907, from *E. C. Boring*, the sum of *Four* $\frac{07}{100}$ dollars, in full of the above account, which I certify to be correct.

Not to be signed in duplicate.

T. C. Savage & Co.,

Title: *E. M. Lowe,*

Cashier.

[This blank should be used only for services performed under appointment in the Department of Agriculture and when there is only one employee on duty at a station. It must not be rendered in duplicate.]

[Form No. 3.]

VOUCHER FOR PERSONAL SERVICES.

DEPARTMENT OF AGRICULTURE.

[Appropriation: *Collecting Agricultural Statistics 1907.*]

THE UNITED STATES, to *Mason Jamieson, Dr.*

Address: *Denver, Colo.*

The submission of accounts on this form without consulting instructions on the back hereof risks delay in payment.

	Dollars.	Cents.
For services rendered as <i>Special Agent</i> in the Bureau of <i>Statistics</i> , Department of Agriculture, under appointment* dated <i>June 30, 1906</i> , from <i>January 1, 1907</i> , to <i>January 31, 1907</i> , inclusive, <i>31</i> days, at <i>\$1,200</i> per annum.....	100	00
Less deduction for		
Remarks:		
* In case of a first payment of compensation under a new appointment a duly authenticated copy of the appointment should be filed with this voucher.		
Amount claimed.....	100	00

(Certification and bill to be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

† I certify that the above bill is correct and just and that payment therefor has not been received. I also certify that I have not claimed, nor will I hereafter claim, compensation for services rendered to any other branch of the United States Government, in any capacity during the period covered by this account, other than as claimed herein.
 \$100.00

(Signature) *Mason Jamieson.*

(When services are rendered in the District of Columbia, add to this certificate the following: "And that the full period of service covered by this voucher expired prior to the actual signing hereof.")

I certify that the foregoing account is correct; that it appears from the records of my office that the person named thereon was legally appointed, and that he has performed the service required by law and the regulations of the Department of Agriculture during the period mentioned; that such service, except as otherwise indicated, has been performed under my supervision, and that the person whose name appears in the foregoing voucher is not paid for any period of absence in excess of that allowed by law, and that he is entitled to the amount of pay stated above; that any detail is indicated under "Remarks." I also certify that, to the best of my knowledge and belief, he has not claimed compensation for services from any other branch of the U. S. Government for the period covered by this account.

Account submitted for..... \$100.00

Differences as follows:

Approved for \$100.00

(Signature) *V. H. Olmsted,*

Chief of Bureau of Statistics.

Paid by check No. —, drawn on Assistant Treasurer of the United States at —, dated —, 190 —, to the order of the payee named at the top of this voucher, for \$—.

† Vouchers for personal services rendered under the immediate personal supervision of some administrative officer and so certified by him need not be certified by the payee, provided the voucher describes specifically the position, the rate of compensation, and the period covered.

[Form A.]

VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL.

DEPARTMENT OF AGRICULTURE.

[Appropriation: *Laboratory, Department of Agriculture, 1907.*]The United States, To *The American Realty Co., Dr.*Address: *Washington, D. C.*

Date of delivery or serv- ice.	Items. (Unit prices should be stated under this caption.)	Amount.
1907. Mch. 31	For rent of building No. 174 Jefferson street, Washington, D. C., from January 1, 1907, to January 31, 1907, one month, at \$1,200 per annum, used as offices and laboratories by the Bureau of Chemistry	\$100.00
	Total amount claimed.....	\$100.00

(Certification and bill to be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

I certify that the above bill is correct and just, and that payment therefor has not been received.

(Not to be signed in duplicate.)

\$100.00.

The American Realty Co.,

Per *J. H. Adams,*

(Title of officer) *Treasurer.*

Any notations made in spaces provided therefor on the back of this voucher become a part of this certificate.

I certify that the above account is correct and just; that the *services have been rendered*; that they were necessary
(Services have been rendered as stated or articles have been received by me in good condition.)

for the public service and were authorized by *Lease*; that they were procured in accordance with No. 5 of the methods of competition stated on the back hereof, and under the character of agreement lettered A on the back hereof, and that the prices stated are just, reasonable, and in accordance with agreement.

Account submitted for \$100.00
Differences as follows:

Approved for..... \$100.00

(Signature) *F. B. Linton,*
(Official title) *Chief Clerk, Bureau of Chemistry.*

(Signature) *H. W. Wiley,*
Chief of Bureau of Chemistry.

Paid by check No. —, drawn on Assistant Treasurer of the United States at — dated —, 190 , to the order of the payee named at top of voucher, and in the title thereof, for \$—.

(See next page for accompanying instructions.)

[Instructions on back of voucher, Form A, shown on preceding page.]

[METHOD OF OR ABSENCE OF ADVERTISING.]

(See section 3709 of the Revised Statutes, and amendment thereto relative to the Department of Agriculture, Statutes at Large 30, p. 957.)

1. After advertising in newspapers.
2. After advertising by circular letters sent to —— dealers and *by notices posted in public places.*
3. Without advertising under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.
4. Without advertising and upon noncompetitive quotations, the aggregate amount involved in the particular purchase of supplies or engagement of services not exceeding the sum of \$50.
5. Without advertising, it being impracticable to secure competition because of

FORM OF AGREEMENT.

A. Under formal contract dated *July 1, 1906.* B. By proposal and acceptance filed —— . C. Under less formal agreement —— .

SALARIES.

62. When Salary Begins.—Neither salary nor other emoluments shall be paid to any employee until the oath of office, when required, shall have been filed with the appointment clerk of the Department, nor until the appointee shall have reported for duty according to his instructions. If a specific date is named upon which the appointment is to take effect, salary will not begin until that date, notwithstanding the oath may have been taken earlier.

63. Salary Accounts.—When two or more employees are serving at the same station in the field, their salary accounts must be rendered by the official in charge of station on a pay roll, Form 2. Employees, when traveling, or when serving alone at stations, must render their salary accounts on salary voucher, Form 3, a sample of which will be found on pages 46 and 47. The amount due at an annual or monthly rate, or for fractional parts of a month, must be ascertained from the Government salary tables.

64. Pay While on Leave of Absence.—An employee on leave of absence involving the last day of a month will be paid by check, and must file with the disbursing officer the address to which the check should be sent.

65. Termination of Service.—On the death of an employee, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased. When an employee's connection with the Department is severed by resignation or dismissal, his salary will be computed to cover the date on which such resignation or dismissal takes effect unless same falls on the last day of a 31-day month, in which event the 30th will be the final day of payment.

66. Accounts Due Deceased Employees.—Accounts due to deceased persons and payable to executors, administrators, or guardians, and accounts in favor of trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, of trusteeship, or other evidence of a fiduciary character. However, an account for wages not exceeding \$100 due to the estate of a deceased employee for whom no letters testamentary have been or will be issued, may be paid to the widow or other legal representative upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate. An affidavit of a form prescribed for such cases must be filed by the legal represen-

tative with the voucher covering the account. This affidavit will be prepared in the Department in accordance with the circumstances of each particular case.

67. Property Responsibility and Final Settlement of Salary.—Final settlement of salary will not be made with persons severing their connection with the service who have been responsible in any way for public property, until evidence shall have been furnished showing that the same has been satisfactorily accounted for to the proper officer.

68. Orders for Salary.—When an employee is absent on account of illness, annual leave, or official business, his written order for salary due will be honored by check drawn to his order. The Treasury requires cash payments to be made *in person*; therefore, a cash payment can not be made on an order. Under no circumstances will an order for salary be honored when in the nature of an assignment or the making over of salary to another for value received.

69. Monthly Salaries.—A person serving the whole of any calendar month, who is paid on an annual or monthly basis, will be paid one-twelfth of the annual, or the full monthly, salary, irrespective of the number of days that the month contains.

70. Thirty-one Day Month Salary.—A person entering the service on any day, except the 31st of a 31-day month, and serving to the end thereof, will be paid from the date of entry to the 30th day of said month, both dates inclusive; a person entering the service on the 31st day of a 31-day month will receive no pay therefor.

71. February Salary.—A person entering the service during February, and serving continuously to the end thereof, will receive a full monthly installment less as many thirtieths as there were days elapsed prior to date of entry.

72. Salary for Service Terminating During Month.—A person paid on a per annum or monthly basis, who permanently retires from the service without serving the whole month, is entitled to one-thirtieth of a monthly installment for each day on full-pay status.

73. Absence Without Pay.—One-thirtieth of a monthly installment of salary will be deducted for every day's absence in any month where the absentee is not on a pay status during such absence. Examples: An employee "Absent without leave," "Furloughed," or "On leave without pay," from the 16th to the 31st, inclusive, of a 31-day month would receive fourteen-thirtieths of a monthly installment of salary; an employee absent under the same conditions from the 16th to the 28th, inclusive

of the month of February would receive seventeen-thirtieths of a monthly installment of salary.

74. Sunday or Holiday Absence with Pay.—Where permission is granted a clerk, or other employee, to be absent on annual leave for a day, or other specific period of time, and the time expires with Saturday or a day preceding a legal holiday, the Sunday or legal holiday will not be charged against the annual leave of the clerk or other employee, nor will any deduction of pay be made on account of absence on the said Sunday or legal holiday, provided the clerk or other employee returns to duty on the day following the Sunday or legal holiday.

75. Sunday or Holiday Absence Without Pay.—Where a clerk or other employee, not entitled to leave with pay, is absent without permission, pay should be deducted for each day's absence, including Sundays and legal holidays.

76. Sunday Pay of Per Diem Employees.—Per diem employees will not receive pay for Sundays unless such service is necessary and performed, in which case the service must be certified to on the account by the supervising official.

77. Legal Holiday Pay of Per Diem Employees.—Per diem employees holding *permanent* appointments will receive pay for legal holidays, but temporary per diem employees and those whose appointments read "For days actually employed" must perform service in order to receive pay for legal holidays. Per diem employees serving at stations outside the United States are not entitled to pay for legal holidays unless their contracts specifically provide for such pay, or they actually perform service on such days.

78. Accounts for Services.—All accounts for services must contain the following data:

(a) *Date of Appointment.*—The date of appointment under which service is rendered must be given. In case of promotion or reduction in grade, involving a change in rate of compensation, reference should be made to both appointments. In case of transfer from one bureau or division to another, involving a change of official title or a change of duties, and necessitating payments from different appropriations, separate accounts should be made. A copy of the paper covering the appointment or change of an employee's status must accompany the voucher covering his first payment under it.

(b) *Period of Service.*—The exact period of service should be stated with inclusive dates. If the salary be at an

annual or monthly rate, Sundays will be included in the period of service, but "per diem" employees will only be paid for days actually employed. Permanent per diem employees are, however, entitled to receive pay without rendering service for legal holidays; viz, January 1, February 22, May 30, July 4, Labor Day (first Monday of September), Thanksgiving Day, and December 25, when these dates do not fall on Sundays. Employees whose appointments read that compensation will be made at a per diem rate "for days actually employed" are not entitled to compensation for legal holidays unless service be performed on those days.

(c) *Correctness of Service Voucher Certified.*—The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the head of bureau, chief clerk, chief of division, superintendent, foreman, official in charge of station, or other person having immediate supervision of the service therein set forth.

79. Accounts for Services, etc., Rendered Monthly.—Persons having claims against the Department for services rendered, for expenses incurred, or for supplies furnished should, unless otherwise directed, present their accounts monthly, carefully prepared and certified upon forms provided by the Department for that purpose. Accounts for services rendered, for expenses incurred, or for supplies furnished in the months of June and July may be stated on the same voucher if desired, provided the items are properly divided according to fiscal years.

SALARY TABLES.

Days.	\$300	\$360	\$400	\$420
1	\$0.83	\$1.00	\$1.11	\$1.17
2	1.67	2.00	2.22	2.33
3	2.50	3.00	3.33	3.50
4	3.33	4.00	4.44	4.67
5	4.17	5.00	5.56	5.83
6	5.00	6.00	6.67	7.00
7	5.83	7.00	7.78	8.17
8	6.67	8.00	8.89	9.33
9	7.50	9.00	10.00	10.50
10	8.33	10.00	11.11	11.67
11	9.17	11.00	12.22	12.83
12	10.00	12.00	13.33	14.00
13	10.83	13.00	14.44	15.17
14	11.67	14.00	15.56	16.33
15	12.50	15.00	16.67	17.50
16	13.33	16.00	17.78	18.67
17	14.17	17.00	18.89	19.83
18	15.00	18.00	20.00	21.00
19	15.83	19.00	21.11	22.17
20	16.67	20.00	22.22	23.33
21	17.50	21.00	23.33	24.50
22	18.33	22.00	24.44	25.67
23	19.17	23.00	25.56	26.83
24	20.00	24.00	26.67	28.00
25	20.83	25.00	27.78	29.17
26	21.67	26.00	28.89	30.33
27	22.50	27.00	30.00	31.50
28	23.33	28.00	31.11	32.67
29	24.17	29.00	32.22	33.83
30	25.00	30.00	33.33	35.00
31				
Months.	\$300	\$360	\$400	\$420
January	\$25.00	\$30.00	\$33.33	\$35.00
February	25.00	30.00	33.33	35.00
March	25.00	30.00	33.34	35.00
April	25.00	30.00	33.33	35.00
May	25.00	30.00	33.33	35.00
June	25.00	30.00	33.34	35.00
July	25.00	30.00	33.33	35.00
August	25.00	30.00	33.33	35.00
September	25.00	30.00	33.34	35.00
October	25.00	30.00	33.33	35.00
November	25.00	30.00	33.33	35.00
December	25.00	30.00	33.34	35.00
Yearly salary ...	300.00	360.00	400.00	420.00

Days.	\$450	\$480	\$500	\$540
1.....	\$1.25	\$1.33	\$1.39	\$1.50
2.....	2.50	2.67	2.78	3.00
3.....	3.75	4.00	4.17	4.50
4.....	5.00	5.33	5.56	6.00
5.....	6.25	6.67	6.94	7.50
6.....	7.50	8.00	8.33	9.00
7.....	8.75	9.33	9.72	10.50
8.....	10.00	10.67	11.11	12.00
9.....	11.25	12.00	12.50	13.50
10.....	12.50	13.33	13.89	15.00
11.....	13.75	14.67	15.28	16.50
12.....	15.00	16.00	16.67	18.00
13.....	16.25	17.33	18.06	19.50
14.....	17.50	18.67	19.44	21.00
15.....	18.75	20.00	20.83	22.50
16.....	20.00	21.33	22.22	24.00
17.....	21.25	22.67	23.61	25.50
18.....	22.50	24.00	25.00	27.00
19.....	23.75	25.33	26.39	28.50
20.....	25.00	26.67	27.78	30.00
21.....	26.25	28.00	29.17	31.50
22.....	27.50	29.33	30.56	33.00
23.....	28.75	30.67	31.94	34.50
24.....	30.00	32.00	33.33	36.00
25.....	31.25	33.33	34.72	37.50
26.....	32.50	34.67	36.11	39.00
27.....	33.75	36.00	37.50	40.50
28.....	35.00	37.33	38.89	42.00
29.....	36.25	38.67	40.28	43.50
30.....	37.50	40.00	41.67	45.00
31.....				
Months.	\$450	\$480	\$500	\$540
January.....	\$37.50	\$40.00	\$41.66	\$45.00
February.....	37.50	40.00	41.67	45.00
March.....	37.50	40.00	41.67	45.00
April.....	37.50	40.00	41.66	45.00
May.....	37.50	40.00	41.67	45.00
June.....	37.50	40.00	41.67	45.00
July.....	37.50	40.00	41.66	45.00
August.....	37.50	40.00	41.67	45.00
September.....	37.50	40.00	41.67	45.00
October.....	37.50	40.00	41.66	45.00
November.....	37.50	40.00	41.67	45.00
December.....	37.50	40.00	41.67	45.00
Yearly salary ..	450.00	480.00	500.00	540.00

Days.	\$600	\$660	\$700	\$720
1	\$1.67	\$1.83	\$1.94	\$2.00
2	3.33	3.67	3.89	4.00
3	5.00	5.50	5.83	6.00
4	6.67	7.33	7.78	8.00
5	8.33	9.17	9.72	10.00
6	10.00	11.00	11.67	12.00
7	11.67	12.83	13.61	14.00
8	13.33	14.67	15.56	16.00
9	15.00	16.50	17.50	18.00
10	16.67	18.33	19.44	20.00
11	18.33	20.17	21.39	22.00
12	20.00	22.00	23.33	24.00
13	21.67	23.83	25.28	26.00
14	23.33	25.67	27.22	28.00
15	25.00	27.50	29.17	30.00
16	26.67	29.33	31.11	32.00
17	28.33	31.17	33.06	34.00
18	30.00	33.00	35.00	36.00
19	31.67	34.83	36.94	38.00
20	33.33	36.67	38.89	40.00
21	35.00	38.50	40.83	42.00
22	36.67	40.33	42.78	44.00
23	38.33	42.17	44.72	46.00
24	40.00	44.00	46.67	48.00
25	41.67	45.83	48.61	50.00
26	43.33	47.67	50.56	52.00
27	45.00	49.50	52.50	54.00
28	46.67	51.33	54.44	56.00
29	48.33	53.17	56.39	58.00
30	50.00	55.00	58.33	60.00
31				
Months.	\$600	\$660	\$700	\$720
January	\$50.00	\$55.00	\$58.33	\$60.00
February	50.00	55.00	58.33	60.00
March	50.00	55.00	58.34	60.00
April	50.00	55.00	58.33	60.00
May	50.00	55.00	58.33	60.00
June	50.00	55.00	58.34	60.00
July	50.00	55.00	58.33	60.00
August	50.00	55.00	58.33	60.00
September	50.00	55.00	58.34	60.00
October	50.00	55.00	58.33	60.00
November	50.00	55.00	58.33	60.00
December	50.00	55.00	58.34	60.00
Yearly salary...	600.00	660.00	700.00	720.00

Days.	\$750	\$800	\$840	\$900
1	\$2.08	\$2.22	\$2.33	\$2.50
2	4.17	4.44	4.67	5.00
3	6.25	6.67	7.00	7.50
4	8.33	8.89	9.33	10.00
5	10.42	11.11	11.67	12.50
6	12.50	13.33	14.00	15.00
7	14.58	15.56	16.33	17.50
8	16.67	17.78	18.67	20.00
9	18.75	20.00	21.00	22.50
10	20.83	22.22	23.33	25.00
11	22.92	24.44	25.67	27.50
12	25.00	26.67	28.00	30.00
13	27.08	28.89	30.33	32.50
14	29.17	31.11	32.67	35.00
15	31.25	33.33	35.00	37.50
16	33.33	35.56	37.33	40.00
17	35.42	37.78	39.67	42.50
18	37.50	40.00	42.00	45.00
19	39.58	42.22	44.33	47.50
20	41.67	44.44	46.67	50.00
21	43.75	46.67	49.00	52.50
22	45.83	48.89	51.33	55.00
23	47.92	51.11	53.67	57.50
24	50.00	53.33	56.00	60.00
25	52.08	55.56	58.33	62.50
26	54.17	57.78	60.67	65.00
27	56.25	60.00	63.00	67.50
28	58.33	62.22	65.33	70.00
29	60.42	64.44	67.67	72.50
30	62.50	66.67	70.00	75.00
31				
Months.	\$750	\$800	\$840	\$900
January	\$62.50	\$66.66	\$70.00	\$75.00
February	62.50	66.67	70.00	75.00
March	62.50	66.67	70.00	75.00
April	62.50	66.66	70.00	75.00
May	62.50	66.67	70.00	75.00
June	62.50	66.67	70.00	75.00
July	62.50	66.66	70.00	75.00
August	62.50	66.67	70.00	75.00
September	62.50	66.67	70.00	75.00
October	62.50	66.66	70.00	75.00
November	62.50	66.67	70.00	75.00
December	62.50	66.67	70.00	75.00
Yearly salary...	750.00	800.00	840.00	900.00

Days.	\$960	\$1,000	\$1,050	\$1,080
1	\$2.67	\$2.78	\$2.92	\$3.00
2	5.33	5.56	5.83	6.00
3	8.00	8.33	8.75	9.00
4	10.67	11.11	11.67	12.00
5	13.33	13.89	14.58	15.00
6	16.00	16.67	17.50	18.00
7	18.67	19.44	20.42	21.00
8	21.33	22.22	23.33	24.00
9	24.00	25.00	26.25	27.00
10	26.67	27.78	29.17	30.00
11	29.33	30.56	32.08	33.00
12	32.00	33.33	35.00	36.00
13	34.67	36.11	37.92	39.00
14	37.33	38.89	40.83	42.00
15	40.00	41.67	43.75	45.00
16	42.67	44.44	46.67	48.00
17	45.33	47.22	49.58	51.00
18	48.00	50.00	52.50	54.00
19	50.67	52.78	55.42	57.00
20	53.33	55.56	58.33	60.00
21	56.00	58.33	61.25	63.00
22	58.67	61.11	64.17	66.00
23	61.33	63.89	67.08	69.00
24	64.00	66.67	70.00	72.00
25	66.67	69.44	72.92	75.00
26	69.33	72.22	75.83	78.00
27	72.00	75.00	78.75	81.00
28	74.67	77.78	81.67	84.00
29	77.33	80.56	84.58	87.00
30	80.00	83.33	87.50	90.00
31 .....	.....	.....	.....	.....
Months.	\$960	\$1,000	\$1,050	\$1,080
January	\$80.00	\$83.33	\$87.50	\$90.00
February	80.00	83.33	87.50	90.00
March	80.00	83.34	87.50	90.00
April	80.00	83.33	87.50	90.00
May	80.00	83.33	87.50	90.00
June	80.00	83.34	87.50	90.00
July	80.00	83.33	87.50	90.00
August	80.00	83.33	87.50	90.00
September	80.00	83.34	87.50	90.00
October	80.00	83.33	87.50	90.00
November	80.00	83.33	87.50	90.00
December	80.00	83.34	87.50	90.00
Yearly salary...	960.00	1,000.00	1,050.00	1,080.00

Days.	\$1,100	\$1,200	\$1,300	\$1,400
1	\$3.06	\$3.33	\$3.61	\$3.89
2	6.11	6.67	7.22	7.78
3	9.17	10.00	10.83	11.67
4	12.22	13.33	14.44	15.56
5	15.28	16.67	18.06	19.44
6	18.33	20.00	21.67	23.33
7	21.39	23.33	25.28	27.22
8	24.44	26.67	28.89	31.11
9	27.50	30.00	32.50	35.00
10	30.56	33.33	36.11	38.89
11	33.61	36.67	39.72	42.78
12	36.67	40.00	43.33	46.67
13	39.72	43.33	46.94	50.56
14	42.78	46.67	50.56	54.44
15	45.83	50.00	54.17	58.33
16	48.89	53.33	57.78	62.22
17	51.94	56.67	61.39	66.11
18	55.00	60.00	65.00	70.00
19	58.06	63.33	68.61	73.89
20	61.11	66.67	72.22	77.78
21	64.17	70.00	75.83	81.67
22	67.22	73.33	79.44	85.56
23	70.28	76.67	83.06	89.44
24	73.33	80.00	86.67	93.33
25	76.39	83.33	90.28	97.22
26	79.44	86.67	93.89	101.11
27	82.50	90.00	97.50	105.00
28	85.56	93.33	101.11	108.89
29	88.61	96.67	104.72	112.78
30	91.67	100.00	108.33	116.67
31 .....	.....	.....	.....	.....
Months.	\$1,100	\$1,200	\$1,300	\$1,400
January	\$91.66	\$100.00	\$108.33	\$116.66
February	91.67	100.00	108.33	116.67
March	91.67	100.00	108.34	116.67
April	91.66	100.00	108.33	116.66
May	91.67	100.00	108.33	116.67
June	91.67	100.00	108.34	116.67
July	91.66	100.00	108.33	116.66
August	91.67	100.00	108.33	116.67
September	91.67	100.00	108.34	116.67
October	91.66	100.00	108.33	116.66
November	91.67	100.00	108.33	116.67
December	91.67	100.00	108.34	116.67
Yearly salary...	1,100.00	1,200.00	1,300.00	1,400.00

Days.	\$1,500	\$1,600	\$1,700	\$1,800
1	\$4.17	\$4.44	\$4.72	\$5.00
2	8.33	8.88	9.44	10.00
3	12.50	13.33	14.17	15.00
4	16.67	17.78	18.89	20.00
5	20.83	22.22	23.61	25.00
6	25.00	26.67	28.33	30.00
7	29.17	31.11	33.06	35.00
8	33.33	35.56	37.78	40.00
9	37.50	40.00	42.50	45.00
10	41.67	44.44	47.22	50.00
11	45.83	48.89	51.94	55.00
12	50.00	53.33	56.67	60.00
13	54.17	57.78	61.39	65.00
14	58.33	62.22	66.11	70.00
15	62.50	66.67	70.83	75.00
16	66.67	71.11	75.56	80.00
17	70.83	75.56	80.28	85.00
18	75.00	80.00	85.00	90.00
19	79.17	84.44	89.72	95.00
20	83.33	88.89	94.44	100.00
21	87.50	93.33	99.17	105.00
22	91.67	97.78	103.89	110.00
23	95.83	102.22	108.61	115.00
24	100.00	106.67	113.33	120.00
25	104.17	111.11	118.06	125.00
26	108.33	115.56	122.78	130.00
27	112.50	120.00	127.50	135.00
28	116.67	124.44	132.22	140.00
29	120.83	128.89	136.94	145.00
30	125.00	133.23	141.67	150.00
31				
Months.	\$1,500	\$1,600	\$1,700	\$1,800
January	\$125.00	\$133.33	\$141.66	\$150.00
February	125.00	133.33	141.67	150.00
March	125.00	133.34	141.67	150.00
April	125.00	133.33	141.66	150.00
May	125.00	133.33	141.67	150.00
June	125.00	133.34	141.67	150.00
July	125.00	133.33	141.66	150.00
August	125.00	133.33	141.67	150.00
September	125.00	133.34	141.67	150.00
October	125.00	133.33	141.66	150.00
November	125.00	133.33	141.67	150.00
December	125.00	133.34	141.67	150.00
Yearly salary...	1,500.00	1,600.00	1,700.00	1,800.00

Days.	\$1,900	\$2,000	\$2,100	\$2,200
1.....	\$5.28	\$5.56	\$5.83	\$6.11
2.....	10.56	11.11	11.67	12.22
3.....	15.83	16.67	17.50	18.33
4.....	21.11	22.22	23.33	24.44
5.....	26.39	27.78	29.17	30.56
6.....	31.67	33.33	35.00	36.67
7.....	36.94	38.89	40.83	42.78
8.....	42.22	44.44	46.67	48.89
9.....	47.50	50.00	52.50	55.00
10.....	52.78	55.56	58.33	61.11
11.....	58.06	61.11	64.17	67.22
12.....	63.33	66.67	70.00	73.33
13.....	68.61	72.22	75.83	79.44
14.....	73.89	77.78	81.67	85.56
15.....	79.17	83.33	87.50	91.67
16.....	84.44	88.89	93.33	97.78
17.....	89.72	94.44	99.17	103.89
18.....	95.00	100.00	105.00	110.00
19.....	100.28	105.56	110.83	116.11
20.....	105.56	111.11	116.67	122.22
21.....	110.83	116.67	122.50	128.33
22.....	116.11	122.22	128.33	134.44
23.....	121.39	127.78	134.17	140.56
24.....	126.67	133.33	140.00	146.67
25.....	131.94	138.89	145.83	152.78
26.....	137.22	144.44	151.67	158.89
27.....	142.50	150.00	157.50	165.00
28.....	147.78	155.56	163.33	171.11
29.....	153.06	161.11	169.17	177.22
30.....	158.33	166.67	175.00	183.33
31.....	.....	.....	.....	.....
Months.	\$1,900	\$2,000	\$2,100	\$2,200
January.....	\$158.33	\$166.66	\$175.00	\$183.33
February.....	158.33	166.67	175.00	183.33
March.....	158.34	166.67	175.00	183.34
April.....	158.33	166.66	175.00	183.33
May.....	158.33	166.67	175.00	183.33
June.....	158.34	166.67	175.00	183.34
July.....	158.33	166.66	175.00	183.33
August.....	158.33	166.67	175.00	183.33
September.....	158.34	166.67	175.00	183.34
October.....	158.33	166.66	175.00	183.33
November.....	158.33	166.67	175.00	183.33
December.....	158.34	166.67	175.00	183.34
Yearly salary.	1,900.00	2,000.00	2,100.00	2,200.00

Days.	\$2,300	\$2,400	\$2,500	\$2,600
1	\$6.39	\$6.67	\$6.94	\$7.22
2	12.78	13.33	13.89	14.44
3	19.17	20.00	20.83	21.67
4	25.56	26.67	27.78	28.89
5	31.94	33.33	34.72	36.11
6	38.33	40.00	41.67	43.33
7	44.72	46.67	48.61	50.56
8	51.11	53.33	55.56	57.78
9	57.50	60.00	62.50	65.00
10	63.89	66.67	69.44	72.22
11	70.28	73.33	76.39	79.44
12	76.67	80.00	83.33	86.67
13	83.06	86.67	90.28	93.89
14	89.44	93.33	97.22	101.11
15	95.83	100.00	104.17	108.33
16	102.22	106.67	111.11	115.56
17	108.61	113.33	118.06	122.78
18	115.00	120.00	125.00	130.00
19	121.39	126.67	131.94	137.22
20	127.78	133.33	138.89	144.44
21	134.17	140.00	145.83	151.67
22	140.56	146.67	152.78	158.89
23	146.94	153.33	159.72	166.11
24	153.33	160.00	166.67	173.33
25	159.72	166.67	173.61	180.56
26	166.11	173.33	180.56	187.78
27	172.50	180.00	187.50	195.00
28	178.89	186.67	194.44	202.22
29	185.28	193.33	201.39	209.44
30	191.67	200.00	208.33	216.67
31				
Months.	\$2,300	\$2,400	\$2,500	\$2,600
January	\$191.66	\$200.00	\$208.33	\$216.66
February	191.67	200.00	208.33	216.67
March	191.67	200.00	208.34	216.67
April	191.66	200.00	208.33	216.66
May	191.67	200.00	208.33	216.67
June	191.67	200.00	208.34	216.67
July	191.66	200.00	208.33	216.66
August	191.67	200.00	208.33	216.67
September	191.67	200.00	208.34	216.67
October	191.66	200.00	208.33	216.66
November	191.67	200.00	208.33	216.67
December	191.67	200.00	208.34	216.67
Yearly salary.	2,300.00	2,400.00	2,500.00	2,600.00

Days.	\$2,700	\$2,750	\$2,900	\$3,000
1.....	\$7.50	\$7.64	\$8.06	\$8.33
2.....	15.00	15.28	16.11	16.67
3.....	22.50	22.92	24.17	25.00
4.....	30.00	30.56	32.22	33.33
5.....	37.50	38.19	40.28	41.67
6.....	45.00	45.83	48.33	50.00
7.....	52.50	53.47	56.39	58.33
8.....	60.00	61.11	64.44	66.67
9.....	67.50	68.75	72.50	75.00
10.....	75.00	76.39	80.56	83.33
11.....	82.50	84.03	88.61	91.67
12.....	90.00	91.67	96.67	100.00
13.....	97.50	99.31	104.72	108.33
14.....	105.00	106.94	112.78	116.67
15.....	112.50	114.58	120.83	125.00
16.....	120.00	122.22	128.89	133.33
17.....	127.50	129.86	136.94	141.67
18.....	135.00	137.50	145.00	150.00
19.....	142.50	145.14	153.06	158.33
20.....	150.00	152.78	161.11	166.67
21.....	157.50	160.42	169.17	175.00
22.....	165.00	168.06	177.22	183.33
23.....	172.50	175.69	185.28	191.67
24.....	180.00	183.33	193.33	200.00
25.....	187.50	190.97	201.39	208.33
26.....	195.00	198.61	209.44	216.67
27.....	202.50	206.25	217.50	225.00
28.....	210.00	213.89	225.56	233.33
29.....	217.50	221.53	233.61	241.67
30.....	225.00	229.17	241.67	250.00
31.....				
Months.	\$2,700	\$2,750	\$2,900	\$3,000
January.....	\$225.00	\$229.16	\$241.66	\$250.00
February.....	225.00	229.17	241.67	250.00
March.....	225.00	229.17	241.67	250.00
April.....	225.00	229.16	241.66	250.00
May.....	225.00	229.17	241.67	250.00
June.....	225.00	229.17	241.67	250.00
July.....	225.00	229.16	241.66	250.00
August.....	225.00	229.17	241.67	250.00
September.....	225.00	229.17	241.67	250.00
October.....	225.00	229.16	241.66	250.00
November.....	225.00	229.17	241.67	250.00
December.....	225.00	229.17	241.67	250.00
Yearly salary.	2,700.00	2,750.00	2,900.00	3,000.00

Days.	\$3,500	\$4,000	\$4,500	\$5,000
1	\$9.72	\$11.11	\$12.50	\$13.89
2	19.44	22.22	25.00	27.78
3	29.17	33.33	37.50	41.67
4	38.89	44.44	50.00	55.56
5	48.61	55.56	62.50	69.44
6	58.33	66.67	75.00	83.33
7	68.06	77.78	87.50	97.22
8	77.78	88.89	100.00	111.11
9	87.50	100.00	112.50	125.00
10	97.22	111.11	125.00	138.89
11	106.94	122.22	137.50	152.78
12	116.67	133.33	150.00	166.67
13	126.39	144.44	162.50	180.56
14	136.11	155.56	175.00	194.44
15	145.83	166.67	187.50	208.33
16	155.56	177.78	200.00	222.22
17	165.28	188.89	212.50	236.11
18	175.00	200.00	225.00	250.00
19	184.72	211.11	237.50	263.89
20	194.44	222.22	250.00	277.78
21	204.17	233.33	262.50	291.67
22	213.89	244.44	275.00	305.56
23	223.61	255.56	287.50	319.44
24	233.33	266.67	300.00	333.33
25	243.06	277.78	312.50	347.22
26	252.78	288.89	325.00	361.11
27	262.50	300.00	337.50	375.00
28	272.22	311.11	350.00	388.89
29	281.94	322.22	362.50	402.78
30	291.67	333.33	375.00	416.67
31				
Months.	\$3,500	\$4,000	\$4,500	\$5,000
January	\$291.66	\$333.33	\$375.00	\$416.66
February	291.67	333.33	375.00	416.67
March	291.67	333.34	375.00	416.67
April	291.66	333.33	375.00	416.66
May	291.67	333.33	375.00	416.67
June	291.67	333.34	375.00	416.67
July	291.66	333.33	375.00	416.66
August	291.67	333.33	375.00	416.67
September	291.67	333.34	375.00	416.67
October	291.66	333.33	375.00	416.66
November	291.67	333.33	375.00	416.67
December	291.67	333.34	375.00	416.67
Yearly salary.	3,500.00	4,000.00	4,500.00	5,000.00

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